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# *Town of Greenland*

## *2018 Annual Report*



Photos by Anna Kraus

*For the year ending December 31, 2018*



## TOWN OF GREENLAND

<b>Town Clerk/Tax Coll.</b>	Office Hours	Monday	10:00 AM - 6:00 PM
431-7111 ext. 1		Tuesday - Friday	8:30 AM - 4:30 PM
<b>Town Office</b>	Office Hours	Monday - Friday	8:30 AM - 4:30 PM
431-7111			
430-3761 (Fax)			
<b>Building Inspector</b>		Monday - Friday	7:30 AM - 4:00 PM
431-3070 or 431-7111 ext. 107			
<b>Police Department</b>	Office Hours	Monday - Friday	9:00 AM – 4:00 PM
431-4624			
<b>Emergency</b>			
911			
<b>Health Officer</b>		799-0799	
<b>Animal Control Officer</b>		431-4624	
<b>Weeks Library</b>	Hours	Monday - Thursday	10:00 AM - 8:00 PM
436-8548		Friday	10:00 AM - 5:00 PM
Email: <a href="mailto:weekspl@comcast.net">weekspl@comcast.net</a>		Saturday	9:00 AM - 1:00 PM
Website: <a href="http://www.weekslibrary.org">www.weekslibrary.org</a>			
Twitter: <a href="http://twitter.com/WeeksPubLibrary">http://twitter.com/WeeksPubLibrary</a>			

### Meetings

<u>Board</u>	<u>Location</u>	<u>Date</u>	<u>Time</u>
<b>Selectmen</b>	Town Office	Every other Monday	7:00PM
<b>Planning Board</b>	Town Office	1 <sup>st</sup> & 3 <sup>rd</sup> Thursdays	7:00PM
<b>Zoning Board</b>	Town Office	3 <sup>rd</sup> Tuesday	7:00PM
<b>Conservation Comm.</b>	Town Office	2 <sup>nd</sup> Wednesday	7:00PM
<b>Library Trustees</b>	Weeks Library	2 <sup>nd</sup> Tues., Childs. Room	4:30PM
<b>Fire Department</b>	Fire Station	2 <sup>nd</sup> , 3 <sup>rd</sup> , 4 <sup>th</sup> Tuesdays	6:30PM
<b>School Board</b>	Greenland School	3 <sup>rd</sup> Monday	6:30PM
<b>Recreation Comm.</b>	Greenland School	1 <sup>st</sup> Wednesday	7:00PM
<b>Budget Committee</b>	Town Office	As needed / posted	
<b>Mosquito Control</b>	Town Office	As needed / posted	
<b>Trustee of Trust Fund</b>	Town Office	As needed / posted	
<b>Cemetery Trustees</b>	Town Office	4 <sup>th</sup> Tuesday	7:00PM

Visit the Town of Greenland's website: [www.greenland-nh.com](http://www.greenland-nh.com) for meeting agendas, minutes, important forms and up-to-date information.

This report is available online (see above for website address).

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# **Annual Reports**

**of the**

N. H. STATE LIBRARY

MAR 08 2019

CONCORD, NH

# **Town of Greenland**

## **New Hampshire**

**FOR THE FISCAL YEAR ENDING**

**DECEMBER 31, 2018**

**AS COMPILED BY THE TOWN OFFICERS**



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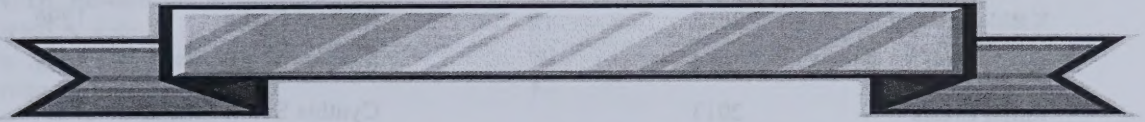
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**COVER PHOTO:** Various locations around Town

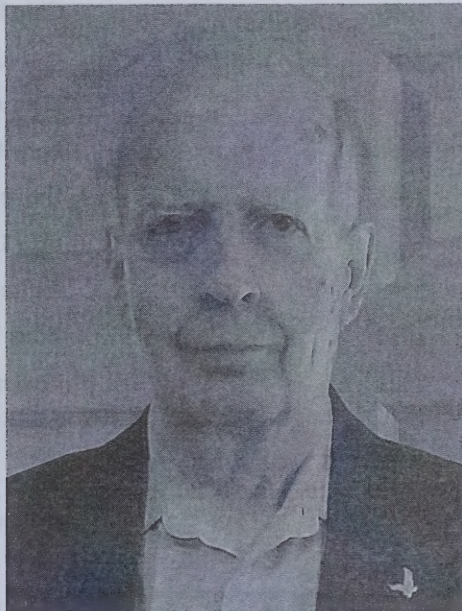


## ~ DEDICATION ~

This year's Annual Report is dedicated to the memory of the following person who served in Town government positions – both elected and appointed, as well as being active in community service. An appreciative community honors his years of public service.



« Paul Hughes 10/25/1934 - 05/08/2018 »

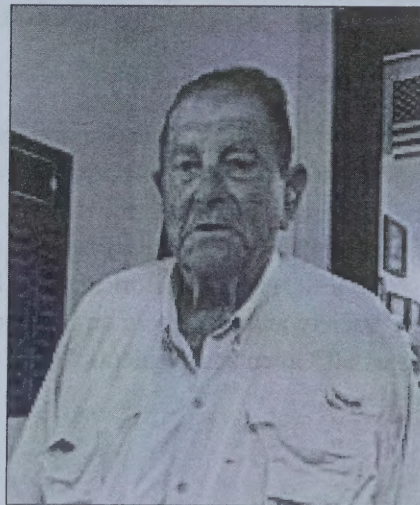


Paul was a very respected and dedicated member of our community. He, along with his parents, was a founding member of the Greenland Historical Society. Through the years he continued research on the history of the Town of Greenland, accumulating historical records and other information on the Town. Paul finished research for and wrote "A Pleasant Abiding Place," a typescript history of Greenland from 1635 through 2000. Paul also wrote articles for "Historical New Hampshire" and Greenland's annual reports and spoke at the Historical Society and elsewhere on historical subjects. He was instrumental in keeping impeccable death records of all Greenland residents. Paul was recognized as the Citizen of the Year in 2016. He will be greatly missed.

## ~ GREENLAND CITIZEN OF THE YEAR ~

Walter Lang	2018	Trudy Beck	1999
Anne Beauchemin	2017	Bonnie Gardner	1998
Paul F. Hughes	2016	Carl & Mary Mueller	1997
Kathleen Rugg	2015	Richard Carlin	1996
Sheila Pratt	2014	Robert Grodan	1995
Ralph Cresta	2013	Cynthia Smith	1994
Donna Lee Lewis	2012	Roy & Violet Chisholm	1993
Dick & Barbie Hazzard	2011	Carol Sanderson	1991
Robert Krasko	2010	Luther Preston	1990
Mo & Colleen Sodini	2009	Chip Hussey	1989
George P. Hayden	2008	Sharon Fernald	1988
Marie Hussey	2007	Duncan Brackett	1987
Laurie Lebar	2006	Lena Kohlhase	1986
Luther Preston	2005	Herbert Wilson	1985
Jerrian Hartmann	2004	Paul C. Hughes	1984
Shirley G. Hoonhout	2003	Philip Rowe	1984
Ruth Barnes	2002	Edna Weeks	1983
Edith Lovering	2001	Frederick Bourassa	1982
Ann Mayer	2000	Frank Richards	1981

Sponsored by the Greenland Women's Club



Walter Lang 2018 Citizen of the Year



## ~BOSTON POST CANE RECIPIENTS~

<u>NAME</u>	<u>AGE WHEN PRESENTED</u>	<u>DATE OF DEATH</u>
Josiah Edgerly	94	08/11/1911
Rev. Dr. Edward Robie	89	09/20/1917
Edward A. Libby	81	11/15/1928
Mrs. Abby D. Littlefield	90	11/12/1931
George H. Berry	82	12/05/1934

Greenland's Post Cane was lost after Mr. Berry's death. Rev. Sion M. Lynam, Community Church Pastor from 1949 – 1964, bought it at a rummage sale, and took it with him to the State of New York when he retired. After the Greenland Historical Society was organized in 1967, Mr. Lynam returned the Post Cane to the Town.

Mrs. Mary J. Bouchard	94	09/10/1968
Mrs. Jennie L. Haines	95	08/14/1970
Mrs. Alice C. Reynolds	93	02/12/1975
Mrs. Florence M. Ireland	94	10/11/1980
Mrs. Bertha I. Norton	95	11/04/1982
Mrs. Emma J. Ladd	93	08/28/1984
Miss Edna G. Wilcox	91	10/25/1986
Richard B. Carlton	92	01/28/1989
Mrs. Edith M. Fisher	95	03/13/1990
Mrs. Anna F. McGrath	92	01/13/1992
Mrs. Edith G. Gardner	93	09/09/1993
Frank M. Emery, Sr.	94	03/20/1997
A. Parker Twombly	94	03/17/2002
Mrs. Rosamond Hughes	95	06/25/2003
Mrs. Dorothy A. Dowling	93	03/18/2004*
Mrs. Palmyre Sirois	97	09/01/2015
Mrs. Edith Lovering	98	07/11/2017
Elmer M. Sewall (Presented on 09/18/2017)	98	

\* The Post Cane was not presented between the years 2004 and 2009.



## ~ ELECTED AND APPOINTED OFFICIALS ~

### MODERATOR

Dean Bouffard	Term Ends	2020
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### TOWN CLERK-TAX COLLECTOR

Marguerite "Marge" Morgan	Term Ends	2019
Amy Bauer, Deputy		

### BOARD OF SELECTMEN

Vaughan Morgan, Chair	Term Ends	2019
Paul Sanderson, Vice Chair	Term Ends	2019
Robert "Chip" Hussey	Term Ends	2020
Chester Deorocki	Term Ends	2020
James Rolston	Term Ends	2021

### SUPERVISORS OF THE CHECKLIST

Coleen Penacho	Term Ends	2024
Joseph Philbrick	Term Ends	2020
Winston "Gus" Gouzoules	Term Ends	2022

### NH STATE SENATE (District 24)

Senator Dan Innis	(603) 271-3077 <a href="mailto:dan.innis@leg.state.nh.us">dan.innis@leg.state.nh.us</a>
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### NH STATE REPRESENTATIVES

Dennis Malloy (District 23)	Greenland Office (603) 970-1827 <a href="mailto:dennis.malloy@leg.state.nh.us">dennis.malloy@leg.state.nh.us</a>
Tamara Le (District 31)	N. Hampton Office (603) 964-6403 <a href="mailto:tamara.le@leg.state.nh.us">tamara.le@leg.state.nh.us</a>

### U.S. REPRESENTATIVE

Chris Pappas	(202) 225-5456
Anne Custer	(202) 225-5206

### U.S. SENATOR

Maggie Hassan (D-NH)	(202) 224-3324
Jeanne Shaheen (D-NH)	(202) 224-2841

### BOARD OF ADJUSTMENT

Lizbeth Cummings, Chair	Term Ends	2020
Ronald Gross, Vice Chair	Term Ends	2021
Stephen Gerrato	Term Ends	2021
Lindsey Franck	Term Ends	2019
Leonard Schwab	Term Ends	2019



### TRUSTEES OF THE TRUST FUNDS

Coleen Penacho	Term Ends	2021
Dennis Malloy	Term Ends	2019
Richard Rugg	Term Ends	2020

### CEMETERY TRUSTEES

David Gill, Chair	Term Ends	2021
Michele Kaulback	Term Ends	2020
Robert Ellwood	Term Ends	2021
Paul Hayden, Sexton		

### PLANNING BOARD

Stu Gerome, Chair	Term Ends	2020
Rich Winsor, Vice Chair	Term Ends	2021
Dave Moore	Term Ends	2019
Frank Catapano	Term Ends	2021
John McDevitt	Term Ends	2021
James Connelly	Term Ends	2019
Paul Sanderson, Selectmen's Representative	Term Ends	2019
Stephan Gerrato, Rockingham Planning Commissioner		

### LIBRARY TRUSTEES

Marcia McLaughlin, Chair	Term Ends	2019
Jonathan Dowling	Term Ends	2020
Christine Peters	Term Ends	2021
Dale Rockefeller	Term Ends	2019
Stephanie Jaggars	Term Ends	2021

### CONSERVATION COMMISSION

Laura Byergo, Chair	Appointment Ends	2019
Bill Bilodeau, Vice Chair	Appointment Ends	2021
Robert "Chip" Hussey	Appointment Ends	2020
Sarah Rowe	Appointment Ends	2020
Joseph Fedora	Appointment Ends	2020

### BUDGET COMMITTEE

Robert Krasko, Chair	Term Ends	2021
James Connelly, Vice Chair	Term Ends	2021
John Penacho	Term Ends	2021
Tibby Cail (resigned 9/18)	Term Ends	2020
Frank Hansler (replaced Tibby Cail)	Term Ends	2019
Stephen McKenzie	Term Ends	2020
Don Miller	Term Ends	2020
Mark Connelly	Term Ends	2019
Sharon Hussey-McLaughlin	Term Ends	2019
Patricia Porter	Term Ends	2019
Robert "Chip" Hussey	Selectmen's Rep.	
Randy Bunnell	School Board Rep.	

## RECREATION COMMITTEE

Sharon Hussey-McLaughlin, Chair	Appointment Ends	2019
D.J. Haskins	Appointment Ends	2021
Kenneth Avery	Appointment Ends	2021
Matt Gladu	Appointment Ends	2019
Erika Coombs	Appointment Ends	2019
Adam Bottrill	Appointment Ends	2020
Chester Deorocki	Selectmen's Representative	

### TOWN ADMINISTRATOR

Karen Anderson

### CHIEF OF POLICE

Tara Laurent

### CHIEF OF FIRE DEPARTMENT

Ralph Cresta

### BUILDING INSPECTOR/CODE ENFORCEMENT

James Marchese

### EMERGENCY MANAGEMENT DIRECTOR

Dennis Cote

### TOWN COUNSEL

Peter Loughlin, Esquire

### HEALTH OFFICER

Martha Wassell  
Jeffrey Canfield, Deputy

### HIGHWAY SAFETY COMMITTEE

Police Chief Tara Laurent  
Amy Bauer  
Marguerite Morgan  
James Marchese



**~ TOWN OF GREENLAND, NH ~**  
**2018**  
**MINUTES OF DELIBERATIVE SESSION**

On Saturday, February 3, 2018 at 9:00 A. M., the First Session (Deliberative Session) was convened at the Greenland Central School. Moderator, Dean Bouffard, called the meeting to order. Mr. Bouffard led the Pledge of Allegiance to start the meeting. He announced that the Town will be celebrating its 300<sup>th</sup> year anniversary of incorporation. The Anniversary Committee has a contest for a logo to be used on their stationery, banners, flyers, etc. To enter, forms were at the table at the check-in at the door if interested. Mr. Bouffard proceeded with the meeting and introduced the Town officials present - Select Board - Chair Vaughan Morgan, Paul Sanderson, Chip Hussey and Chester Deorocki; Karen Anderson, Town Administrator; Marge Morgan, Town Clerk; Bob Krasko, Chair of the Budget Committee.

Mr. Bouffard explained that this is a Deliberative Session, per RSA 40:13 — SB-2 that was adopted at a previous election. The second session will be on March 13, 2018, when the Town will vote on the Warrant Articles that can be found in the Voters' Guide or as amended by this session. Mr. Bouffard stated that there is no strict set of rules to be followed at this meeting, only the laws of the State of New Hampshire and general rules of parliamentary practice. He further explained the rules of order and conduct during this meeting. If a comment is to be made, he instructed the resident to come to the microphone, state their name and address. If an amendment is made, please put it in writing and give it to Mr. Bouffard in order that he may give it to the town clerk. Mr. Bouffard explained the process for voting on amended articles. He stated that he would only allow one amendment at a time. He will read each article, ask for any comments and, if necessary, have the Selectmen explain any questions. All warrant articles will appear on the ballot as written or as amended at this meeting. No article can be removed from this Warrant by any action at this meeting. With regard to the Warrant Articles appropriating money, and in particular Article 07-the Town Operating Budget cannot be increased by more than 10% of the Budget Committee's recommendation pursuant to state law. The dollar amount representing the 10% is \$449,186. By state law, no new articles can be brought forth at this time. Mr. Bouffard further explained the process of making a motion to restrict reconsideration of an article.

**Article 1: Election of Officers**

To choose the following officers for the coming year:

Moderator -1- two year term; Board of Selectmen -1- three year term; Supervisor of the Checklist -1-six year term; Zoning Board of Adjustment -1- one year term; Zoning Board of Adjustment -2- three year term; Cemetery Trustee -1- three year term; Cemetery Trustee -1- one year term; Library Trustee -2- three year term; Planning Board -3- three year term; Planning Board -1- one year term.

There being no discussion or questions,

Article 1 will be placed on the ballot as written.

**Articles 2 through 5 - Zoning amendments to the Zoning Ordinance, recommended by the Planning Board will appear on the ballot in the form presented in the Warrant.**

## **Article 06: Expansion and Renovation of Weeks Public Library**

To see if the town will vote to raise and appropriate the sum of \$3,579,125 (gross budget) for the renovation and expansion of the Weeks Public Library and all related activities necessary for said construction; to authorize the issuance of not more than \$2,900,000 of bonds or notes in accordance with the provisions of the Municipal Finance Act (RSA 33) and to authorize the Board of Selectmen to issue and negotiate such bonds or notes and to determine the rate of interest thereon; to authorize the Board of Selectmen to accept and expend on behalf of the Town any federal, state or private funds that may become available for any part of the project described above; to take other such actions as may be necessary to effect the issuance, negotiations, sale and delivery of such bonds or notes as shall be in the best interest of the Town of Greenland; and further to raise and appropriate the sum of \$55,000 for the first years interest payment on the bond. The gross budget for the renovation and expansion appropriation will be offset by withdrawal of \$650,000 from the Library Future Growth Capital Reserve Fund and from donations. 3/5 ballot vote required.

Many residents spoke very strongly in favor of this article about the need for the library expansion explaining the cramped conditions, lack of storage, community needs, etc. and urged the Select Board to reconsider recommending this Article.

Mr. Gerrato requested that the Library present a storm water management plan to the Planning Board. and made a motion to amend Article 06 to add a requirement that the library have a storm water management plan approved by the Planning Board.

Motion was seconded by Gail Gerrato.

Discussion followed questioning definition and implications of storm water management. Mr. Paul Sanderson, Selectman, and Selectmen's representative to the Planning Board, explained the problems of the site and went on to explain some of the problems the Trustees have had with the Library and the site. He commended the Trustees for taking what they had to work with on the Library site, taking into consideration the needs assessment that had been prepared professionally and that they tried to develop what they could at this site. He explained on examination of the plans, that the site is used intensively. This means there are parts of this proposed addition that are within five (5) feet of the property line, there are parking questions, and lot coverage. He explained that impervious water on that site has to be contained on that site. He further explained that the amendment that Mr. Gerrato proposes to have the Planning Board vote to approve this plan is taking the veto power away from the voters in our town. Therefore, he cannot support this amendment. It is very important that all voters look at these plans critically. The Select Board wants the voters to make the decision in the best interest of the Library as well as the best use of that site. He cautioned the voters to look at this critically and make their own decision and the Board feels you as voters will make the right decision.

Mr. Bouffard reread the proposed amendment and asked those in favor of the amendment to raise their voting cards and then asked those who were opposed to the amendment.

The amendment was not adopted.

Mr. Morgan, Selectman, spoke about the questions that have been asked of him as to why the Board did not recommend this article. He explained that he was not speaking for or against the Library. He only wanted to answer that question. The Selectmen set numerous goals during the year. Two of them remain constant, one is to maintain the lowest tax rate or near the lowest tax rate in the seacoast area and the other is to keep our town a safe place to live by adequately equipping our Police and Fire Departments. When the Board processes



warrant articles they look at what the town needs and what the town wants. They then prioritize them looking at the costs and the factors over which we have no control, i.e., the school budget and the county tax impact. This gives the Board a good overview of the budget. However, they do not stop there as they look ahead to next year, the coming years ahead. They look at our infrastructure. We have roads that constantly need repair, which costs millions of dollars. This road project will start next year. An independent agency assessed the needs of our Fire Department and this is one of the upcoming warrant articles. One of their findings was that we need a new fire station, that's millions of dollars. There is the Coakley Landfill issue. If that becomes worse, we may have to run a water line up Breakfast Hill Road, millions of dollars. These situations are something we cannot turn our backs on. They are real issues. We then estimate our projected revenues. If our expenditures greatly exceed our revenues, we then have to make adjustments. It is the job of the Selectmen to try to keep our tax rate reasonable. Some of the adjustments are in the form of non-recommendations. It is our job to be fiscally responsible to the citizens of this town. This doesn't mean that down the road we won't be able to get what we want, however, we have to attend to our needs first. We will present you with all of the facts, but in the end, it will ultimately be your decision in the voting booth. This is the reason we did not recommend this article.

There followed a discussion by residents about the site, parking, septic system, etc. and others continued to speaking in favor expressing the needs due to lack of space, and congestion in the current library, cost of construction in the future, the lack of access for folks with disabilities, etc.

Paul Sanderson was asked a question on the site issues. He explained that due to a publicly owned project such as this, they are not subject to the zoning laws. The Library does not have to comply with the same criteria as a privately owned development would have to, on a similar piece of property. This means there are still some performance standards that have to be met. You have to be able to take the septic waste and adequately treat it on site, as we do not have sewer. So, we do not yet know, although we understand that there may be some engineering. As you look at the right front lawn, there is an area that could provide a place where either storm water or septic could be treated. One of the other limitations is that there is already on site, a septic system that serves the Parish House. When you take a look at the map, the Parish House Building sits within two (2) feet of the land that is owned by the Town where the Library sits. The proposed addition in the rear will come within five (5) feet of the property line. This is the kind of thing that we want you to take critical look at. We are looking at several thousand feet of additional pervious surface that would have to treat the water that runs off from this area. Also you would have to track the septic waste that comes off of the conference area for perhaps one hundred people at a time. Therefore, as you look at it, see if this is the place where you would like to make this sort of investment. When the Library Trustees come before the Planning Board for review or suggestions, the Planning Board does not have the power to approve or disapprove the plans. The Town, as a public entity, is not subject to its own zoning ordinances. The only type of criteria that would provide an absolute failure to them is if they fail to get approval from the Department of Environmental Services. Town has no local control over this. The Planning Board will make its review and comments, but they do not have the ability to approve or disapprove. He recommended that the voters take a critical review of the site and see what they think and then vote accordingly.

Mrs. McLaughlin, Chairperson of the Library Trustees, explained that the concerns regarding the storm water and septic issues have been addressed by the architect and Underwood Engineering and have been resolved. She spoke about the surveys and the results thereof and asked that the Selectmen reconsider recommending this warrant article.

**Article 6 will appear on the Ballot for the Town Election in the form it appears in the Warrant.**

## **Article 7: Operating Budget**

Shall the Town of Greenland raise and appropriate as an operating budget, not including appropriations by special warrant articles and other appropriations voted separately, the amounts set forth on the budget posted with the warrant or as amended by vote of the first session, for the purposes set forth therein, totaling \$4,458,347? Should this article be defeated, the default budget shall be \$4,356,572 which is the same as last year, with certain adjustments required by previous action of the Town of Greenland or by law; or the governing body may hold one special meeting, in accordance with RSA 40:13, X and XVI, to take up the issue of a revised operating budget only.

Mr. Mark Connelly, Budget Committee member, stated that he had received letters from a senior citizen in our community. The letter stated that young are pitted against old, school against town and issues that are similar. The person stated that she and others in community do not speak up for fear of retaliation. She referred to the news where folks were retaliated against when they did not agree to a specific issue. Mr. Connelly explained that there are three positions available for the Budget Committee in the upcoming election. He encouraged anyone who had issues with the budget to please consider running for the Budget Committee. Unless you are willing to be part of any solution, then you should think twice about complaining.

There being no discussion,

**Article 7 will appear on the Ballot for the Town Election in the form it appears in the Warrant.**

Mr. Mark Willis made a motion to Restrict Reconsideration of Article 6.

Motion Seconded.

Mr. Bouffard explained the definition of "restrict reconsideration". Motion carried.

## **Article 8: Fire Station Engineering/Design**

**To see if the town will vote to raise and appropriate the sum of \$75,000 for the purpose of the design and engineering of a new fire station. (Majority vote required)**

**Recommended by the Board of Selectmen  
Recommended by the Budget Committee**

Mr. Morgan explained that the town hired Municipal Resources, Inc. an independent organization that specializes in assessing the critical needs of municipalities, schools and non-profit organizations throughout New England, to study our present fire department and prepare a report detailing current and future needs. They determined that the current station needs to be upgraded to meet the needs of our growing Town. The report indicated that the current station does not meet the needs of the department. The report indicated that the new station would decrease response time for medical emergencies, as well as incorporating fire and rescue services. The new station will be located where the Public Works building is now. The current fire station will be used for other municipal needs.

**Article 8 will appear on the Ballot for the Town Election in the form it appears in the Warrant.**



#### **Article 9: Zoning — Fire Station Roof**

To see if the town will vote to raise and appropriate the sum of \$90,000 for the purpose of replacing the roof and making some structural repairs to the fire station. Upon completion of a new fire station, the building will be used for another municipal purpose. (Majority vote required)

**Recommended for the Board of Selectmen  
Recommended by the Planning Board**

There being no discussion,

**Article 9 will appear on the Ballot for the Town Election in the form it appears in the Warrant.**

#### **Article 10: Fire Department Air Packs**

To see if the town will vote to raise and appropriate the sum of \$151,898 for the purpose of replacing twenty Scott Air Packs utilized by the Fire Department. Further to authorize the withdrawal from the Ambulance Special Revenue Fund an amount not to exceed \$151,898 for this purpose. (Majority vote required)

**Recommended by the Board of Selectmen  
Recommended by the Budget Committee**

There being no discussion,

**Article 10 will appear on the Ballot for the Town Election in the form it appears in the Warrant.**

#### **Article 11: Road Improvement Capital Reserve Fund**

To see if the town will vote to raise and appropriate the sum of \$195,000 to be added to the Road Improvement Capital Reserve Fund previously established. This sum to come from December 31, 2017 Fund Balance. No amount to be raised from taxation. (Majority vote required)

**Recommended by the Board of Selectmen  
Recommended by the Budget Committee**

Question was raised as to the terminology "vote to raise and appropriate" and questioned the ambiguity of the phrase. Mr. Morgan explained that all monies raised and appropriated are raised by taxation at one time or another. The funds mentioned are basically in a capital reserve fund, much like a savings account, to be withdrawn as needed.

There being no further discussion,

**Article 11 will appear on the Ballot for the Town Election in the form it appears in the Warrant.**

**Article 12: Discontinue Portsmouth Avenue CRF**

To see if the town will vote to discontinue the Portsmouth Avenue Capital Reserve Fund created in 2009. Said funds of \$6,739 with accumulated interest to date of withdrawal, are to be transferred to the municipality's general fund. (Majority vote required)

Recommended by the Board of Selectmen.  
Recommended by the Budget Committee

There being no discussion,

Article 12 will appear on the Ballot for the Town Election in the form it appears in the Warrant.

**Article 13: Appropriate Portsmouth Avenue CRF Funds to the Road Improvement CRF**

To see if the town will vote to raise and appropriate the sum of \$6,739 to be added to the Road Improvement Capital Reserve Fund previously established. This sum to come from December 31 fund balance. No amount to be raised from taxation. This article is contingent on the passage of Article 12. (Majority vote required)

Recommended by the Board of Selectmen  
Recommended by the Budget Committee

There being no discussion,

Article 13 will appear on the Ballot for the Town Election in the form it appears in the Warrant.

**Article 14: Road Improvement**

To see if the town will vote to raise and appropriate the sum of \$21,999 to be added to the Road Improvement Capital Reserve Fund previously established. This sum to come from Fund Balance associated with the Capital Project Account from the Dearborn Road construction project. No amount to be raised from taxation. (Majority vote required)

Recommended by the Board of Selectmen  
Recommended by the Budget Committee

There being no discussion,

Article 14 will appear on the Ballot for the Town Election in the form it appears in the Warrant.

**Article 15: Transfer Station Equipment**

To see if the Town of Greenland will vote to raise and appropriate the sum of \$25,000 to be added to the Transfer Station Equipment Capital Reserve Fund previously established. This sum to come from December 31, 2017, fund balance available. No amount to be raised from taxation. (Majority vote required)

Recommended by the Board of Selectman  
Recommended by the Budget Committee



Article 15 will appear on the Ballot for the Town Election in the form it appears in the Warrant.

**Article 16: Town Equipment Capital Reserve Fund**

To see if the town will vote to raise and appropriate the sum of \$25,000 to be added to the Town Equipment Capital Reserve Fund previously established. This sum to come from the December 31, 2017, fund balance. No amount to be raised from taxation. (Majority vote required)

Recommended by the Board of Selectmen  
Recommended by the Budget Committee

Article 16 will appear on the Ballot for the Town Election in the form it appears in the Warrant.

**Article 17: Replace Recreation Building**

To see if the town will vote to raise and appropriate the sum of \$15,000 for the purpose of removing and replacing the scoreboard building at Krasko Field.

Recommended by the Board of Selectmen  
Recommended by the Budget Committee

Article 17 will appear on the Ballot for the Town Election in the form it appears in the Warrant.

**Article 18: Ambulance Billing**

To see if the town will vote to raise and appropriate the sum of \$3,000 for ambulance billing expenses and authorize the withdrawal of \$3,000 from the Fire and Ambulance Special Revenue Fund created for that purpose. (Majority vote required)

Article 18 will appear on the Ballot for the Town Election in the form it appears in the Warrant.

**Article 19: Police Equipment**

To see if the town will vote to raise and appropriate the sum of \$2,500 to be added to the Police Capital Reserve Fund established in 2013. (Majority vote required)

Recommended by the Board of Selectmen  
Recommended by the Budget Committee

Article 19 will appear on the Ballot for the Town Election in the form it appears in the Warrant.

## **Article 20: Discontinue Mosquito Capital Reserve Fund**

To see if the town will vote to discontinue the Mosquito Control Capital Reserve Fund created in 2008. Said funds of \$7,507, with accumulated interest to date of withdrawal, are to be transferred to the municipality's general fund. (Majority vote required)

**Recommended by the Board of Selectmen.  
Recommended by the Budget Committee**

Article 20 will appear on the Ballot for the Town Election in the form it appears in the Warrant.

## **Article 21: Increase Stipend for Trustees of the Trust Funds Bookkeeper**

To see if the town will vote to raise and appropriate the sum of \$500 for the purpose of increasing the Stipend for the Trustee of the Trust Funds Bookkeeper from \$1,000 to \$1,500 annually. (Majority vote required)

**Recommended by the Board of Selectmen  
Recommended by the Budget Committee**

Article 21 will appear on the Ballot for the Town Election in the form it appears in the Warrant.

## **Article 22: Authorize KENO Games**

To see if the town will vote to allow the operation of KENO games within the town pursuant to the provision of NH RSA 284:41 through 51.

Article 22 will appear on the Ballot for the Town Election in the form it appears in the Warrant.

## **Article 23: Discontinue Stearns Way**

To see if the Town of Greenland, pursuant to RSA 231:43, will vote to completely and permanently discontinue, such that it ceases to exist, the remaining portion of that Class VI Road, known as the "Stearns Right of Way which runs from Post Road northwest approximately 939.48 feet as depicted on Plan D-36809 recorded in the Rockingham Registry of Deeds, to the land now or formerly of Michael E. and David M. Gill, but subject to the following terms and conditions:

1. Subject to an easement for ingress from and egress to Post Road appurtenant to and in favor of the land now or formerly of Michael E. and David M. Gill, being Greenland Tax Assessor's Map R-6-9 as described in deed recorded in Book 3385, Page 999, Rockingham Registry of Deeds to be granted by the Town and/or landowners burdened by the easement (Gordon, Birse and Gerrato) and
2. Said easement shall be subject to the terms and requirements of paragraphs 2 through 6 of the Stipulation for Docket Marking and Court Order of February 22, 2012, in the consolidated cases of Peter Gordon and Stephen G. Gerrato et al v Town of Greenland, et al, Rockingham County Superior Court Docket 218-2011-CV-00759 and 00760. This article is by petition. (Majority vote required)



Mr. Gerrato made a motion to amend the plan listed in Article 23 from D-36809 to D-37349.

Mr. Bouffard explained that both of these plans are available in the Registry of Deeds and the numbers are used to identify them. Many residents expressed their confusion as to why this Article was on the Warrant as it was a personal matter and asked for an explanation. Mr. Bouffard stated that the explanation was in the Voter's Guide.

There being no further discussion,

Motion was made and seconded. Vote was taken.

**Amendment was adopted by a majority vote.**

Mr. Gerrato gave a lengthy history of the property, regarding the Gill, and Parker families, and reading letters and documents he had in his possession. His purpose, by a petitioned warrant article, was to change Stearns Way from a Class VI town road to a private driveway with easements for two of the three abutters.

Stearns Way became a Class VI Road, determined by the Supreme Court, after a lengthy court battle. Mr. Gerrato continued on, regarding the property owned by Robert Parker and his rights and access to the 14 acres Mr. Parker owns.

Mr. Mark Fleming asked why we are having this discussion and how this article was put on the Warrant. Mr. Bouffard explained it was a petitioned warrant article, with 25 voters' signatures and, therefore, had to appear on the Warrant.

Mr. Gerrato continued his dissertation regarding the warrant article and asked the Selectmen to agree to the stipulations in this article so that it could be put to bed to avoid a court battle and a lot of money for legal fees. Mr. Bouffard explained that nothing would be decided during this meeting with respect to a stipulation in this article.

Mr. Schwab questioned what property rights would be lost and who the abutters were who would be affected.

Mr. Paul Sanderson explained that he did not have the exact names of property owners and suggested checking out the tax maps. He went on to explain that this was a concerted set of litigation started over a dozen years ago, went to the Supreme Court twice, went to the Superior Court after that and has been subject to long discussions with the Selectmen and the Planning Board. This is a petitioned warrant article, not something that the Selectmen have brought forward. You have to take a very critical look at all of this detail. Some of the information makes legal conclusions that might not in fact be supportable. The language is what it is and the Board of Selectmen is concerned with the rights of all of the abutters and property owners and the potential that the town could be subjected to damages.

Mr. Michael Gill spoke and gave a history of the property that he and his brother, David Gill own on Stearns Way and that this was the third time that this has been brought forth. He went on to explain that a right of way has always existed. He further explained that if this article passes, this would be like taking the street in front of your house away, no police would patrol, no fire department access, no trespassing on the road. These folks are here for the detriment to our property. We have the ability to use that land for one house lot, filing an application with the building department, like anyone else on their land. Mr. Gill explained that the 18 acres is for one house lot and has been the plan since its purchase 18 years ago. They have no intention of developing this parcel into house lots as has been implicated by the Gordons and Gerratos in the past. Mr. Gill then went on to give a history of this land and its proposed donation to the Federal Government for conservation. He then requested that a amendment be made. Mr. David Gill made a motion to make an amendment to Article 23 "To not vote to completely" etc.

Mr. Stephen Gerrato and Mrs. Gail Gerrato, explained their reasoning for putting this article forward and the fact that they are not trying to limit the use by the Gills of their land. Mrs. Tina Rockefeller asked for a straw poll on the original article. She was not sure what she was voting for on the amendment.

Mr. Bouffard asked for a vote on Article 23 as it is written. Mr. Bouffard continued with the amendment. "To see if the Town of Greenland, pursuant to RSA 231:43, will vote to not completely and permanently discontinue, such that it ceases to exist, the remaining portion of that Class VI Road, known as the "Stearns Right of Way".

Because of some confusion on the vote on the amendment, Mr. Bouffard explained again the intent of the amendment.

Mrs. Tibby Cail felt that this article was a private matter and she did not feel comfortable voting on this. Mr. Bouffard went on to explain that all that is being voted on was the amendment to Article 23. The Article will appear on the ballot. It cannot be removed. This warrant was done properly.

There followed discussions regarding the validity of this article. Mr. Sanderson moved the previous question and the motion was seconded, and passed.

Mr. Bouffard then asked for a vote on the Amendment, and it was Voted:

Yes 33 No 16

The amendment was adopted.

**Article 23 will appear on the ballot at Town Election in the form as it appears in the Warrant as amended.**

#### **Article 24: Wetlands Ordinance**

**Wetlands Protection. No new roads built over wetlands. Waiver restricted.**

Mr. Bouffard explained that this was a petitioned warrant article.

Mr. Gerrato asked to amend the verbiage on this Article 24 to read "To see if the town will vote to not allow any new roads built over the wetlands. Waiver restricted".

Mr. Gerrato went on to explain the reason that he brought this article forward, was that he was concerned about the impact on our future water supply and the needs for protecting our wetlands.

A resident asked for an explanation from the Selectmen as to how this warrant article would affect the town. Mr. Sanderson explained that the decision on the question in this article is left to the Planning and Zoning Board. The only way this article could be amended is in accordance with NH RSA 674. This article as amended would be completely out of order. Therefore, Mr. Sanderson spoke against the amendment and asked that it be rejected.

Mr. Gerrato went on to further defend his Article. Mr. Bouffard explained no zoning ordinance shall be established or amended by the town or village district meeting until after the Planning Board holds at least one public hearing on the proposed ordinance. There has been no public hearing. It is a petitioned warrant article and will appear on the ballot whether it is amended or not.

Mr. Bouffard asked for a vote on the amendment. The amendment failed.

Amendment was not adopted.



A question was asked for a definition of waiver restricted. Mr. Gerrato responded.

**There being no further discussion, Article 24 will appear on the ballot at the Town Election in the form it appears in the Warrant.**

There being no further business to come before the meeting, a motion was made to adjourn and seconded, and it was voted to adjourn. Meeting adjourned at 11:00 A.M.

Respectfully submitted,

A handwritten signature in cursive script, reading "Marguerite F. Morgan". The signature is written in dark ink and is positioned above the printed name.

Marguerite F. Morgan  
Town Clerk/Tax Collector



## Greenland Summary Inventory of Valuation

**Reports Required:** RSA 21-J:34 as amended, provides for certification of valuations, appropriations, estimated revenues and such other information as the Department of Revenue Administration may require upon reports prescribed for that purpose.

**Note:** The values and figures provided represent the detailed values that are used in the city/towns tax assessments and sworn to uphold under Oath per RSA 75:7.

**For assistance please contact:**

NH DRA Municipal and Property Division  
(603) 230-5090

<http://www.revenue.nh.gov/mun-prop/>

**Assessor**

Todd Haywood (Granite Hill Municipal Services)

**Municipal Officials**

Name	Position	Signature
Vaughan Morgan	Chairman, Board of Selectmen	
Paul Sanderson	Selectman	
James Rolston	Selectman	
Chip Hussey	Selectman	
Chester Deorocki	Selectman	

**Preparer**

Name	Phone	Email
Karen Anderson	603-431-7111 ext 100	kanderson@greenland-nh.com
Karen Anderson	603-431-7111 ext 100	kanderson@greenland-nh.com
Karen Anderson	603-431-7111 ext 100	kanderson@greenland-nh.com

Preparer's Signature





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<b>Land Value Only</b>		<b>Acres</b>	<b>Valuation</b>
1A	Current Use RSA 79-A	2,107.38	\$469,300
1B	Conservation Restriction Assessment RSA 79-B	0.00	\$0
1C	Discretionary Easements RSA 79-C	247.00	\$98,800
1D	Discretionary Preservation Easements RSA 79-D		
1E	Taxation of Land Under Farm Structures RSA 79-F		
1F	Residential Land	2,373.30	\$346,477,100
1G	Commercial/Industrial Land	658.99	\$45,624,600
<b>1H</b>	<b>Total of Taxable Land</b>	<b>5,386.67</b>	<b>\$392,669,800</b>
1I	Tax Exempt and Non-Taxable Land	793.26	\$15,723,600

<b>Buildings Value Only</b>		<b>Structures</b>	<b>Valuation</b>
2A	Residential		\$351,814,300
2B	Manufactured Housing RSA 674:31		
2C	Commercial/Industrial		\$88,004,600
2D	Discretionary Preservation Easements RSA 79-D		
2E	Taxation of Farm Structures RSA 79-F		
<b>2F</b>	<b>Total of Taxable Buildings</b>		<b>\$439,818,900</b>
2G	Tax Exempt and Non-Taxable Buildings		\$24,376,000

<b>Utilities &amp; Timber</b>		<b>Valuation</b>
3A	Utilities	\$23,759,700
3B	Other Utilities	\$0
4	Mature Wood and Timber RSA 79:5	
<b>5</b>	<b>Valuation before Exemption</b>	<b>\$856,248,400</b>

<b>Exemptions</b>		<b>Total Granted</b>	<b>Valuation</b>
6	Certain Disabled Veterans RSA 72:36-a		
7	Improvements to Assist the Deaf RSA 72:38-b V		
8	Improvements to Assist Persons with Disabilities RSA 72:37-a		
9	School Dining/Dormitory/Kitchen Exemption RSA 72:23-IV		
10A	Non-Utility Water & Air Pollution Control Exemption RSA 72:1		
10B	Utility Water & Air Pollution Control Exemption RSA 72:12-a		
<b>11</b>	<b>Modified Assessed Value of All Properties</b>		<b>\$856,248,400</b>

<b>Optional Exemptions</b>		<b>Amount Per</b>	<b>Total Granted</b>	<b>Valuation</b>
12	Blind Exemption RSA 72:37	\$15,000	1	\$15,000
13	Elderly Exemption RSA 72:39-a,b		18	\$2,232,500
14	Deaf Exemption RSA 72:38-b			
15	Disabled Exemption RSA 72:37-b	\$50,000	2	\$100,000
16	Wood Heating Energy Systems Exemption RSA 72:70			
17	Solar Energy Systems Exemption RSA 72:62			
18	Wind Powered Energy Systems Exemption RSA 72:66			
19	Additional School Dining/Dorm/Kitchen Exemptions RSA 72:2			
<b>20</b>	<b>Total Dollar Amount of Exemptions</b>			<b>\$2,347,500</b>
<b>21A</b>	<b>Net Valuation</b>			<b>\$853,900,900</b>
<b>21B</b>	<b>Less TIF Retained Value</b>			<b>\$0</b>
<b>21C</b>	<b>Net Valuation Adjusted to Remove TIF Retained Value</b>			<b>\$853,900,900</b>
<b>22</b>	<b>Less Utilities</b>			<b>\$23,759,700</b>
<b>23A</b>	<b>Net Valuation without Utilities</b>			<b>\$830,141,200</b>
<b>23B</b>	<b>Net Valuation without Utilities, Adjusted to Remove TIF Retained Value</b>			<b>\$830,141,200</b>



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**Utility Value Appraiser**

Granite Hill Municipal Services

The municipality **DOES NOT** use DRA utility values. The municipality **IS NOT** equalized by the ratio.

<b>Electric Company Name</b>	<b>Valuation</b>
HUDSON LIGHT & POWER DEPT TRANSMISSION	\$0
MASS MUNICIPAL WHOLESALE ELECTRIC GENERATION	\$4,800
NEXTERA ENERGY SEABROOK LLC	\$37,900
PSNH DBA EVERSOURCE ENERGY	\$13,274,700
TAUNTON MUNICIPAL LIGHTING CO TRANSMISSION	\$0
UNITIL ENERGY SYSTEMS INC	\$25,200
	<b>\$13,342,600</b>

<b>Gas Company Name</b>	<b>Valuation</b>
GRANITE STATE GAS TRANSMISSION INC	\$2,611,000
MARITIMES & NORTHEAST PIPELINE LLC	\$4,396,100
NORTHERN UTILITIES INC	\$897,100
PORTLAND NATURAL GAS TRANSMISSION SYSTEM	\$2,512,900
	<b>\$10,417,100</b>





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<b>Veteran's Tax Credits</b>	<b>Limits</b>	<b>Number</b>	<b>Est. Tax Credits</b>
Veterans' Tax Credit RSA 72:28	\$500	197	\$98,000
Surviving Spouse RSA 72:29-a	\$2,000	3	\$6,000
Tax Credit for Service-Connected Total Disability RSA 72:35	\$2,000	6	\$12,000
All Veterans Tax Credit RSA 72:28-b	\$500	18	\$9,000
		<b>224</b>	<b>\$125,000</b>

**Deaf & Disabled Exemption Report**

<b>Deaf Income Limits</b>	
<b>Single</b>	
<b>Married</b>	

<b>Deaf Asset Limits</b>	
<b>Single</b>	
<b>Married</b>	

<b>Disabled Income Limits</b>	
<b>Single</b>	\$13,400
<b>Married</b>	\$20,400

<b>Disabled Asset Limits</b>	
<b>Single</b>	\$35,000
<b>Married</b>	\$50,000

**Elderly Exemption Report**

First-time Filers Granted Elderly  
Exemption for the Current Tax Year

<b>Age</b>	<b>Number</b>
<b>65-74</b>	2
<b>75-79</b>	1
<b>80+</b>	

Total Number of Individuals Granted Elderly Exemptions for the Current Tax  
Year and Total Number of Exemptions Granted

<b>Age</b>	<b>Number</b>	<b>Amount</b>	<b>Maximum</b>	<b>Total</b>
<b>65-74</b>	5	\$90,000	\$450,000	\$450,000
<b>75-79</b>	1	\$115,000	\$115,000	\$115,000
<b>80+</b>	12	\$145,000	\$1,740,000	\$1,667,500
	<b>18</b>		<b>\$2,305,000</b>	<b>\$2,232,500</b>

<b>Income Limits</b>	
<b>Single</b>	\$37,500
<b>Married</b>	\$60,000

<b>Asset Limits</b>	
<b>Single</b>	\$125,000
<b>Married</b>	\$125,000

Has the municipality adopted Community Tax Relief Incentive? RSA 79-E

Adopted? No

Number of Structures:

Has the municipality adopted Taxation of Certain Chartered Public School Facilities? RSA 79-H

Adopted? No

Number of Properties:

Has the municipality adopted Taxation of Qualifying Historic Buildings? RSA 79-G

Adopted? No

Number of Properties:



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<b>Current Use RSA 79-A</b>	<b>Total Acres</b>	<b>Valuation</b>
Farm Land	532.14	\$296,100
Forest Land	1,308.75	\$166,500
Forest Land with Documented Stewardship	9.20	\$400
Unproductive Land		
Wet Land	257.29	\$6,300
	<b>2,107.38</b>	<b>\$469,300</b>

**Other Current Use Statistics**

Total Number of Acres Receiving 20% Rec. Adjustment	<b>Acres:</b>	17.20
Total Number of Acres Removed from Current Use During Current Tax Year	<b>Acres:</b>	27.29
Total Number of Owners in Current Use	<b>Owners:</b>	37
Total Number of Parcels in Current Use	<b>Parcels:</b>	59

**Land Use Change Tax**

Gross Monies Received for Calendar Year		\$68,000
Conservation Allocation	<b>Percentage:</b> 0.00%	<b>Dollar Amount:</b>
Monies to Conservation Fund		
Monies to General Fund		\$68,000

<b>Conservation Restriction Assessment Report RSA 79-B</b>	<b>Acres</b>	<b>Valuation</b>
Farm Land		
Forest Land		
Forest Land with Documented Stewardship		
Unproductive Land		
Wet Land		

**Other Conservation Restriction Assessment Statistics**

Total Number of Acres Receiving 20% Rec. Adjustment	<b>Acres:</b>	
Total Number of Acres Removed from Conservation Restriction During Current Tax Year	<b>Acres:</b>	
Owners in Conservation Restriction	<b>Owners:</b>	
Parcels in Conservation Restriction	<b>Parcels:</b>	





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Discretionary Easements RSA 79-C	Acres	Owners	Assessed Valuation
Golf Course	247.00	1	\$98,800

Taxation of Farm Structures and Land Under Farm Structures RSA 79-F				
Number Granted	Structures	Acres	Land Valuation	Structure Valuation

Discretionary Preservation Easements RSA 79-D				
Owners	Structures	Acres	Land Valuation	Structure Valuation

Map	Lot	Block	%	Description
This municipality has no Discretionary Preservation Easements.				

Tax Increment Financing District	Date	Original	Unretained	Retained	Current
This municipality has no TIF districts.					

Revenues Received from Payments in Lieu of Tax	Revenue	Acres
State and Federal Forest Land, Recreational and/or land from MS-434, account 3356 and 3357		
White Mountain National Forest only, account 3186		

Payments in Lieu of Tax from Renewable Generation Facilities (RSA 72:74)	Amount
This municipality has not adopted RSA 72:74 or has no applicable PILT sources.	

Other Sources of Payments in Lieu of Taxes (MS-434 Account 3186)	Amount
This municipality has no additional sources of PILTs.	

## ~REPORT OF THE BOARD OF SELECTMEN~

### *"Budget of the Town of Greenland, N.H."*

<i>Total revenues from all sources except property taxes.....</i>	<i>\$ 4,355.33</i>
<i>Total expenditures.....</i>	<i>\$ 13,076.46</i>
<i>Estimated Assessed Valuation Ensuing</i>	
<i>Year.....</i>	<i>\$ 508,469.00</i>
<i>Amount required by budget to be raised by Property Taxes.....</i>	<i>\$ 8,731.13</i>
<i>Tax rate ensuing year per \$100 of valuation.....</i>	<i>\$ 1.70</i>

...The above budgetary report is from the pages of the annual Town Report of Greenland one hundred years ago. Note: The tax rate hasn't changed much! Just inventory, property values and services.

**I**t has been an eventful year in our town, to say the least...

The Board of Selectmen, working closely with the Department Heads and Budget Committee, have worked hard to present a fiscally responsible budget for the year 2019. The town budget (not including the school) reflects an 8.74% increase over 2018 with the library expansion bond representing approximately two thirds of that figure. General town operations however, only had a little over a 3% increase. Our town is financially very stable with an unreserved fund balance of nearly \$1.7 million dollars.

The building boom over the past nine years in Greenland has leveled off which means a leveling off of revenues. As always, we must be frugal but at the same time we must not stunt the town's ability to maintain a sound infrastructure and safe place in which to reside.

Our town went through a property revaluation in 2018, a process that occurs every five years. Most property values increased. This was good news to some (those selling) and not so good news to others (property tax increases). However, it is an overall positive sign for the town because it indicates that the town is moving forward and continues to be a desirable place to live.

Going forward, there are many issues (I call them growing pains) the town faces in the near future. The growth at Pease Trade Port, which is a positive thing for the Seacoast area and the state, but has a regional impact on our town especially concerning the Route 33 corridor traffic congestion problem. I, along with our State Representative Dennis Malloy and our Police Chief Tara Laurent, testified before the state legislature this year to try to get Greenland representation on the Pease Development Authority so we can more thoroughly address this issue. One other state representative and two state senators supported our effort and I have opened communications with the Stratham Board of Selectmen and they are willing to work with our town to address this issue.

In addition, the town engaged MRI, Inc., an independent consulting service, to evaluate our fire department. Their report concluded, among other things, that we need an updated facility. A new station would solve many issues confronting our town, both from a safety and an economic stand point. It would increase response time in an emergency and improve our ISO rating which may reduce home owner insurance rates. This is a safety issue and therefore needs to be addressed immediately. We must not let our infrastructure lapse into disrepair.



We may also be confronted with a proposed water line extending through Breakfast Hill Road due to the Coakley Landfill pollution issue. When debating this topic, residents should know that Greenland did not drop a cigarette butt in that landfill. There are other entities that used the landfill and in my opinion, should that project move forward, they should bear the cost for that portion of the road. This may very well become a warrant article issue in the near future.

These projects cost millions of dollars and may seem overwhelming but through proper budgeting, planning, and putting our priorities in their proper places, almost all that our town strives for can be accomplished.

On another note, we lost a lifelong resident Mr. Paul Hughes, who passed away this past year. He was a virtual human “history book” of knowledge about our town. Greenland is much more versed about its history due to Paul’s record keeping. He served the Town well as its historian and the town is indebted to him for his service.

I would be remiss if I didn’t express my appreciation to all of the employees, Boards, Committees, Commissions, Trustees and volunteers of the town. In some cases we may have disagreed on issues, but in the end, agreed to disagree and moved forward. It is through this cooperative effort that the Town thrives.

Finally, I would like to mention that I have been privileged and humbled that you have elected me to serve our town as selectman for the last nine years. It has been an enriching experience. I encourage anyone who cares about our town and can afford the time, to think about volunteering their services to one of the boards or committees.

On behalf of the Select Board, I wish you all a happy and prosperous 2019.

Respectfully submitted,

H. Vaughan Morgan, III  
Board of Selectmen, Chair



Board of Selectmen: P. Sanderson, C. Deorocki III, V. Morgan, J. Rolston, C. Hussey

## ~ TOWN ADMINISTRATOR'S REPORT ~

The Town of Greenland is fortunate to have an excellent group of people to provide services to the public. I am fortunate to have worked for thirteen years with such a talented group and appreciate all of their efforts. The Board of Selectmen provide the policies and direction for the town and their many hours of service are certainly appreciated. The decisions of this Board have been centered on the safety of the residents.

During 2018, a lot of my time and effort was put toward securing safe drinking water for the residents being affected by the Coakley Landfill. The engineering has been ongoing to design a water line that will bring public water along Breakfast Hill Road and the adjacent neighborhoods. One grant was secured for the engineering and efforts will continue to seek the funding for the design and construction of this important infrastructure improvement. In the meantime, the EPA will continue to require regular testing of private wells, monitoring wells and surface water to insure that the EPA and NHDES water quality standards are being met. Our State Delegation in Concord is working hard on the laws that will assist in protecting all residents in the state from dealing with contaminated drinking water.

The reconstruction of Willowbrook Avenue was completed in 2018 and residents are now enjoying a safer road. The pavement has been repaired and a few trees that were impeding visibility have been removed and replaced with smaller ones. The culvert was replaced, improving the stream crossing for the "residents" of Thompson Brook. The saga of Great Bay Drive East and West was finally resolved and those two roads are now one public road known as Waters Edge. The town continues to work toward compliance with the E911 addressing standards, renaming and renumbering Dearborn Road, Great Bay Road, Great Bay Drive, Great Bay Drive East, Great Bay Drive West, Bayridge Road, Bay Shore Road, Bayview Drive and Fairview Drive. It will take everyone some time to get used to the new names of Waters Edge, Osprey Cove, Serenity Cove, Swan Terrace, and Shore Drive, however the ultimate safety of all of our residents is being improved with these changes. More changes will be taking place in 2019, with Maple Drive/Maple Drive Extension and Portsmouth Avenue/ Greenland Road scheduled next.

Personally, I want to thank all of the residents that have called, emailed or stopped by to wish me well and thank me for the efforts I have put in since 2005 for the Town of Greenland. I will miss you.

Respectfully submitted,

Karen Anderson  
Town Administrator



Karen Anderson, Town Administrator



## ~ TOWN CLERK/TAX COLLECTOR'S REPORT~

This year has flown by so fast that it was difficult to realize the year had ended and it's time for the publication of our Town Report. It has been a year of changes and challenges.

Having had three elections this year, we were busy. The changes regarding the election laws left us questioning the correct procedure that had to be used during our State election in the fall. The State was dealing with injunctions, lawsuits, etc. This created a questionable atmosphere as to what was legal and what was not. The State came through with a definitive decision and our Moderator, Supervisors, Ballot Clerks, Selectmen and all of our election staff worked through and we had a successful, legal state election in November.

Motor Vehicle and Title Departments had new procedures that were implemented which we as clerks needed to follow. This year, I was appointed to the Executive Board of the Town Clerks Association. Each area in the state is represented by two clerks who are members of this board. The Seacoast regional co-chairs were responsible for the education and spring conference for the town clerks in our area. It was very enlightening having Bill Gardner, our Secretary of State, drop in and explain all the changes to our election laws and their history. Also present, were department heads from Motor Vehicles, Title, Vital Records and HAVA. As an Executive Board member, you get the inside track on what is coming up for laws, changes in procedures, etc. for both the town clerk and tax collector. It is our responsibility to keep abreast of all the new RSA's that become effective and to implement them. We have mandatory trainings for both town clerk and tax collector. There is a great deal we have to learn and know. At times, it is quite frustrating as the changes come at us rapidly.

On the tax collectors side of the aisle, it was a re-evaluation year of all properties. This process is performed every five years and created many questions for our residents. We are now assessed at 95.8% of the fair market value of our property. The 95.8% represents our equalization rate. This is the percentage of the fair market value of a property at which that property is assessed for property tax. It is computed by dividing the total assessed value of the property with its market value and multiplying the result by 100. Therefore, an equalization rate of 100 means that the property's assessed value is the same as its market value. An equalization rate of more/less than 100% means that the property's assessed value is greater/less than its market value.

Our property tax billing was \$13,312,900 for 2018 tax year, an increase of \$1,331,000 over 2017. We are very fortunate in our town as our uncollected taxes, which eventually go to lien, are less than 1% of the gross billing. There has also been an increase in motor vehicles, dogs, vitals, etc. by approximately 3.6%. The financial report will show our growth.

Lastly, I want to thank my Deputy, Amy Bauer, Liz Cummings, Bookkeeper and Charlotte Hussey, Board Secretary for all of their hard work as a team to make 2018 a successful year.

Respectfully submitted,

Marguerite "Marge" Morgan  
Town Clerk/Tax Collector



Marge Morgan, Town Clerk/Tax Coll. and Amy Bauer, Deputy

## ~ FINANCIAL REPORT ~

	<u>2017</u>	<u>2018</u>
Motor Vehicle Permits	1,037,311.78	1,083,823.99
Motor Vehicle Decals	16,764.00	17,151.00
Boat Registrations	5,087.12	5,855.47
Fish & Game Income	192.00	207.00
Transportation Improvement Fund	13,887.50	14,117.50
Dog Licenses w/fines	5,983.52	5,620.65
NSF Fees	125.00	350.00
Marriage Licenses	147.00	168.00
Vital Statistics	1,121.00	1,235.00
Transfer Station Permits	19,580.65	20,040.65
Miscellaneous - Copies, filing fees, etc.	5,812.89	5,954.22
<b>Total</b>	<b>1,106,012.46</b>	<b>1,154,523.48</b>

## ~ Rate of Taxation - 10 Year History ~

The following is a comparison chart of the Tax Rate and percentage breakdown of the rate.

*Tax Rate - Per \$1000 of Valuation*

YEAR		TOWN	SCHOOL	COUNTY	TOTAL
2008	\$	2.26	10.36	0.88	13.50
2009	\$	2.01	10.59	0.95	13.55
2010	\$	2.69	10.41	0.96	14.06
2011	\$	2.98	9.76	1.01	13.75
2012	\$	2.87	10.21	1.05	14.13
2013	\$	2.80	11.57	1.13	15.50
2014	\$	3.40	11.43	1.09	15.92
2015	\$	3.53	12.28	1.10	16.91
2016	\$	3.42	12.16	1.07	16.65
2017	\$	3.38	12.20	1.06	16.64
2018	\$	3.34	11.53	.92	15.79



**~RESIDENT DEATH REPORT~**  
**2018**

Name	Date of Death	Place of Death	Father's Name	Mother's Maiden Name
Gregorowicz, Geraldine	01/04/18	Dover	Lord, Charles	Quinn, Anna
Kelley, Robert	01/10/18	Dover	Kelley, Daniel	Haley, Cecilia
Wykes, Priscilla	01/19/18	Portsmouth	Emery, Frank	Frizzell, Dorothy
Pace, Irene	03/15/18	Portsmouth	Thomits, Frank	Randall, Greta
Hughes, Paul	05/08/18	Greenland	Hughes, Paul	Leary, Anna
Tobey, Robert	05/12/18	Portsmouth	Tobey, Neil	McNeil, Catherine
Emery, Sr., David	07/19/18	Newington	Emery, Frank	Frizzell, Dorothy
Fudge, Nicholas	07/19/18	Portsmouth	Fudge, Ronald	Vandevoorde, Judy
Smith, Wayne	08/05/18	Greenland	Smith, Glenn	Sawyer, Evelyn
Desjardins, Albeo	08/21/18	Exeter	Desjardins, Gilbert	LaFrances, Alma
Brewster, Barbara	09/06/18	Portsmouth	Kelley, Arthur	Towle, Dorothy
Helsel, John	09/12/18	Greenland	Helsel, Thomas	Betts, Lois
DiPietro II, Andrew	09/19/18	Greenland	DiPietro, Andrew	Benicaso, Chiara
Karas, Christopher	09/27/18	Greenland	Karas, Chris	Kelley, Patricia
Dicks, Riley	10/15/18	Greenland	Dicks, Trevor	Carr, Robin
Stein, Isabel	11/11/18	Portsmouth	Dominguez, Arcadio	Alfonso, Angelina
Huston, John	11/23/18	Portsmouth	Huston, Roland	King, Sally
Pearl, Donald	12/01/18	Portsmouth	Pearl, Arthur	Pickering, Gladys
MacDonald, Deva	12/23/18	Portsmouth	Pirini, Guiseppe	Brighi, Teresa
Beatrice, Carl	12/25/18	Portsmouth	Beatrice, Carl	Russo, Lucia
Staples, Catherine	12/27/18	Portsmouth	Leary, William	Regan, Catherine

**~RESIDENT MARRIAGE REPORT~**  
**2018**

Spouse	Residence	Spouse	Residence	Town of Issuance	Place of Marriage	Date of Marriage
Albertini, Kyle	Greenland	Kullgren, Emily	Greenland	Greenland	Portsmouth	04/15/18
Doyon, Kyle	Greenland	Patino, Karolina	Greenland	Greenland	Durham	06/08/18
Higgs, Kenneth	Greenland	Lang, Diane	Greenland	Greenland	New Castle	07/21/18
Milkey, Jennifer	Greenland	Midura, Brian	Greenland	Greenland	Bretton Woods	07/29/18
Miner, Patrick	Greenland	Mardin, Julia	Greenland	Greenland	New Castle	08/03/18
Hobbs, Caleb	Greenland	Scanlon, Isabella	Greenland	Greenland	Greenland	08/06/18
Cousins, Anna-Lisa	Greenland	Bailey, Loren	Greenland	Greenland	Rye	09/08/18
Davis, Tyler	Greenland	Clement, Amber	Greenland	Greenland	Rochester	09/15/18
Varn, Emily	Greenland	Stebbins, Albert	Greenland	Greenland	Barrington	09/15/18
Martin, Ashli	Greenland	Bolton, James	Greenland	Greenland	Portsmouth	09/22/18
Kee, Dustin	Greenland	Provost, Kristyn	Greenland	Greenland	Nottingham	09/29/18

**~RESIDENT BIRTH REPORT~**  
**2018**

<b>Child's name</b>	<b>Date of Birth</b>	<b>Place of Birth</b>	<b>Father's Name</b>	<b>Mother's Name</b>
Tolliday, Liv Diane	01/13/18	Greenland		Tolliday, Sara
Trem, Caiden James	01/20/18	Dover, NH	Treem, Kyle	McGovern, Caitlin
Young, Stella Kristina	01/21/18	Dover, NH	Young, Ben	Young, Kristina
Champagne, Carter Jackson	05/23/18	Portsmouth, NH	Champagne, Shawn	Champagne, Heather
Longley, Scott Patrick	06/12/18	Portsmouth, NH	Longley, John	Longley, Alyson
Leahy, Margaret Ann	06/21/18	Dover, NH	Leahy, Brian	Leahy, Lydia
Kirkman, Munro Vaughan Gaudet	07/21/18	Dover, NH	Kirkman, Thomas	Gaudet, Marieke
Camara, Emily Jane	08/04/18	Dover, NH	Camara, Daniel	Camara, Elizabeth
Vassill, Eva Karen	09/08/18	Dover, NH	Vassill, Nathan	Vassill, Heather
Kish, August Michael Zoltan	11/30/18	Portsmouth, NH	Kish, David	Kish, Elizabeth







## Tax Collector's Report

For the period beginning 01/01/2018 and ending 12/31-2018

This form is due March 1st (Calendar Year) or September 1st (Fiscal Year)

### Instructions

#### Cover Page

- Specify the period begin and period end dates above
- Select the entity name from the pull down menu (County will automatically populate)
- Enter the year of the report
- Enter the preparer's information

#### For Assistance Please Contact:

NH DRA Municipal and Property Division

Phone: (603) 230-5090

Fax: (603) 230-5947

<http://www.revenue.nh.gov/mun-prop/>

### ENTITY'S INFORMATION

Municipality: GREENLAND County: ROCKINGHAM Report Year: 2018

### PREPARER'S INFORMATION

First Name Last Name  
MARGUERITE MORGAN

Street No. Street Name Phone Number  
11 TOWN SQUARE (603) 431-7111

Email (optional)  
mmorgan@greenland-nh.com



**New Hampshire**  
Department of  
Revenue Administration

**MS-61**

**Debits**

Uncollected Taxes Beginning of Year	Account	Levy for Year of this Report	Prior Levies (Please Specify Years)		
			Year: 2017	Year: 2016	Year: 2015
Property Taxes	3110		\$204,741.83	\$55,303.03	\$25,711.04
Resident Taxes	3180				
Land Use Change Taxes	3120				
Yield Taxes	3185				
Excavation Tax	3187				
Other Taxes	3189				
Property Tax Credit Balance		(\$5,104.16)			
Other Tax or Charges Credit Balance					

Taxes Committed This Year	Account	Levy for Year of this Report	Prior Levies	
			2017	
Property Taxes	3110	\$13,312,900.00		
Resident Taxes	3180			
Land Use Change Taxes	3120	\$70,000.00		
Yield Taxes	3185	\$1,374.96		
Excavation Tax	3187			
Other Taxes	3189			

Overpayment Refunds	Account	Levy for Year of this Report	Prior Levies		
			2017	2016	2015
Property Taxes	3110	\$10,630.77	\$17,558.28		
Resident Taxes	3180				
Land Use Change Taxes	3120				
Yield Taxes	3185				
Excavation Tax	3187				
adjustment			\$6.00		
Interest and Penalties on Delinquent Taxes	3190	\$3,760.07	\$12,380.97	\$9,798.30	\$6,676.24
Interest and Penalties on Resident Taxes	3190				
<b>Total Debits</b>		<b>\$13,393,561.64</b>	<b>\$234,687.08</b>	<b>\$65,101.33</b>	<b>\$32,387.28</b>





New Hampshire  
Department of  
Revenue Administration

MS-61

**Credits**

Remitted to Treasurer	Levy for Year of this Report	Prior Levies		
		2017	2016	2015
Property Taxes	\$12,918,610.55	\$134,293.45	\$26,463.97	\$25,711.04
Resident Taxes				
Land Use Change Taxes	\$70,000.00			
Yield Taxes	\$1,374.96			
Interest (Include Lien Conversion)	\$3,760.07	\$11,692.47	\$9,798.30	\$6,572.24
Penalties		\$688.50		\$104.00
Excavation Tax				
Other Taxes				
Conversion to Lien (Principal Only)		\$70,454.66		
Discounts Allowed				

Abatements Made	Levy for Year of this Report	Prior Levies		
		2017	2016	2015
Property Taxes	\$7,138.00	\$17,558.00		
Resident Taxes				
Land Use Change Taxes				
Yield Taxes				
Excavation Tax				
Other Taxes				
Current Levy Deeded				



**New Hampshire**  
Department of  
Revenue Administration

**MS-61**

Uncollected Taxes - End of Year # 1080	Levy for Year of this Report	Prior Levies		
		2017	2016	2015
Property Taxes	\$392,684.56		\$28,839.06	
Resident Taxes				
Land Use Change Taxes				
Yield Taxes				
Excavation Tax				
Other Taxes				
Property Tax Credit Balance	(\$6.50)			
Other Tax or Charges Credit Balance				
<b>Total Credits</b>	<b>\$13,393,561.64</b>	<b>\$234,687.08</b>	<b>\$65,101.33</b>	<b>\$32,387.28</b>

For BRA Use Only	
Total Uncollected Taxes (Account #1080 - All Years)	\$421,517.12
Total Unredeemed Liens (Account #1110 - All Years)	\$104,555.86





New Hampshire  
Department of  
Revenue Administration

MS-61

Lien Summary

Summary of Debits

	Last Year's Levy	Prior Levies (Please Specify Years)		
		Year: 2016	Year: 2015	Year: 2014
Unredeemed Liens Balance - Beginning of Year		\$55,303.03	\$25,711.04	\$154.88
Liens Executed During Fiscal Year	\$77,247.13			
Interest & Costs Collected (After Lien Execution)	\$396.02	\$9,798.30	\$6,676.24	\$1.76
<b>Total Debits</b>	<b>\$77,643.15</b>	<b>\$65,101.33</b>	<b>\$32,387.28</b>	<b>\$156.64</b>

Summary of Credits

	Last Year's Levy	Prior Levies		
		2016	2015	2014
Redemptions	\$1,530.33	\$26,463.97	\$25,711.04	\$154.88
Interest & Costs Collected (After Lien Execution) #3190				
	\$396.02	\$9,798.30	\$6,676.24	\$1.76
Abatements of Unredeemed Liens				
Liens Deeded to Municipality				
Unredeemed Liens Balance - End of Year #1110	\$75,716.80	\$28,839.06		
<b>Total Credits</b>	<b>\$77,643.15</b>	<b>\$65,101.33</b>	<b>\$32,387.28</b>	<b>\$156.64</b>

For PR Use Only	
Total Uncollected Taxes (Account #1080 - All Years)	\$421,517.12
Total Unredeemed Liens (Account #1110 - All Years)	\$104,555.86



**New Hampshire**  
Department of  
Revenue Administration

**MS-61**

**GREENLAND (187)**

**1. CERTIFY THIS FORM**

Under penalties of perjury, I declare that I have examined the information contained in this form and to the best of my belief it is true, correct and complete.

Preparer's First Name

Preparer's Last Name

Date

**2. SAVE AND EMAIL THIS FORM**

Please save and e-mail the completed PDF form to your Municipal Bureau Advisor.

**3. PRINT, SIGN, AND UPLOAD THIS FORM**

This completed PDF form must be PRINTED, SIGNED, SCANNED, and UPLOADED onto the Municipal Tax Rate Setting Portal (MTRSP) at <http://proptax.org/nh/>. If you have any questions, please contact your Municipal Services Advisor.

**PREPARER'S CERTIFICATION**

Under penalties of perjury, I declare that I have examined the information contained in this form and to the best of my belief it is true, correct and complete.

*Marguerite H. Morgan, Town Clerk & Collector*  
Preparer's Signature and Title



## ~ASSESSING DEPARTMENT REPORT~

In 2018 there were roughly 250 properties visited that had outstanding building permits or had ongoing construction as of April 1, 2017. These properties were adjusted accordingly. There were 17 abatement requests filed and processed for the tax year 2017.

The Assessments in Greenland were updated to "Market Value" in 2018 due to a town-wide update of values. This was done in accordance of the New Hampshire Constitution and RSA 75:8-a.

There were 99 qualified sales submitted to the New Hampshire Department of Revenue Administration to derive the 2018 assessment ratio. The weighted mean assessment to sale ratio is 94.8% +/- The median assessment to sale ratio is 95.8% with a coefficient of dispersion of 6.6%. The next scheduled town wide revaluation will be conducted in 2023.

Data Verification of all properties will continue this year. We expect to visit another 400 properties. Our goal is to verify the physical data to ensure the assessments are accurate. If no one is at home we will take the opportunity to verify the exterior measurements of all primary improvements (buildings etc.).

If an adult is home at the time of the visit, the representative from the Assessor's Office will ask to verify the interior information via tour provided by the adult. At no time will a representative enter a property where a minor is the only person home. In the event a property is posted "No Trespassing", the representative will knock on the door to seek permission to verify the physical data. In the event no one is home, there will be no attempt to verify the exterior data. The Assessing Official will make another attempt at a later date. If the property is "Posted" and gated the Assessor's Office will not enter the premises. However, there will be a letter sent requesting an appointment to verify the physical data. If the property owner doesn't respond to the request, the Assessor will estimate the features of the property to the best of his ability.

It is of the utmost importance to have accurate data to ensure all property owners in Greenland are assessed equitably.

Please take the time to review your property record card for accuracy on an annual basis. If you have questions please contact the Selectmen's office.

I would like to thank you for your continued cooperation.

Respectfully submitted,

Todd Haywood, CNHA  
Greenland Assessing Agent

## ~BUILDING INSPECTOR/CODE ENFORCEMENT REPORT~

**A**s your Building Inspector and Code Enforcement Officer I thank you for the privilege of providing you with this service. This office shall do its best to provide you, the residents of Greenland, with the high level of service that you deserve.

It is the goal of the Building Inspector and Code Enforcement Office to assist property owners and their agents in reviewing, permitting and inspecting land use and construction activities and to insure a successful, compliant and safe outcome. Safety being the key factor.

Permits are required for various land use and construction activities. To be certain, call the Building Department (603-431-3070) for information about permits and permit fees.

Permits do expire within 1 year from date of issuance unless extended, in writing for good cause and must be conspicuously displayed during construction.

This year activities in the department dropped significantly. An 80% drop in the construction of single family homes as well as a 70% drop in revenues were documented. This decline was offset by completing inspections related to the Bramber Valley project, providing assistance to the Conservation Commission and working with the Library and Fire Station Building Committees.

This office encourages comments both positive and negative. All remarks and observations will be addressed and attempts to incorporate your feedback will be made in order to better serve your needs.

The community now has a Geographic Information System (GIS). The GIS is available to all 24/7 through a link on the town's website. Information contained in the GIS is also be available here at the Town Hall. There is no doubt, this has been a useful tool for all as it has the capacity to link multiple layers of information into one convenient location. The site is averaging 146 page views per month.

Respectfully submitted,

James Marchese  
Building Inspector /Code Enforcement Official

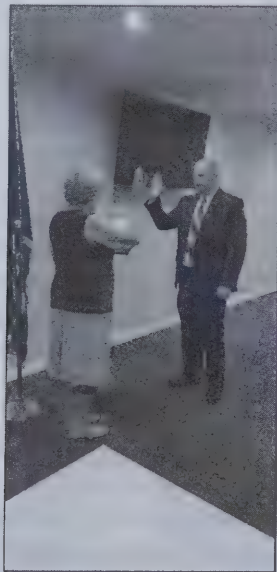
<b>PERMITS ISSUED</b>	<b>2017</b>	<b>2018</b>		<b>2017</b>	<b>2018</b>
New Homes	37	6	Plumbing	64	36
Duplexes	0	1	Electric	139	126
Residential Renovations	62	70	Signs	17	9
Commercial Renovations	1	10	Test Pits	20	28
New Commercial Building	0	0	Septic	44	10
Occ. Permit-Residential	37	7	Septic Review	22	13
Occ. Permit-Commercial	6	1	Pools	4	3
Outbuilding	25	28	Roof	13	11
Driveway	37	8	Home Occupation	0	0
Demolitions	6	4	Mechanical	66	47
Gas	112	79	Sprinkler Systems	0	0
Generators	21	32	Miscellaneous	<u>28</u>	<u>43</u>
Solar Array	3	5	<b>Total permits</b>	<b>764</b>	<b>577</b>



## ~ POLICE DEPARTMENT REPORT ~

I would like to take this opportunity to thank all of the citizens of Greenland for another wonderful year in our amazing town! 2018 was tumultuous and busy, but with the hard work and dedication of our officers, other Town employees, surrounding State and local agencies, citizens groups and general community support, we really had a great year.

After the retirement of Lt. Dawn Sawyer in December of 2017, we spent the first part of 2018 searching for a replacement officer. We were extremely lucky to find Ofc. Brian Leahy, who lives in Greenland, working as a full-time Milton officer. Expecting a new baby, he agreed to join us after his paternity leave. Ofc. Leahy has been a great addition to the Greenland Police Department, bringing four (4) years of law enforcement experience and knowledge, as well as, a friendly smile and great sense of humor. If you haven't had the opportunity to meet Ofc. Leahy, feel free to stop by the police station and say hello to him ... and to the rest of us!



Brian Leahy being sworn in

Also regarding personnel in 2018, Ofc. Wayne Bertogli was promoted to the rank of Sergeant after an in-depth promotional process. The current Sergeant, Wayne Young, was transferred into the Detectives Bureau and Sgt. Bertogli took oversight of Patrol. In order to assist with career development, we decided that the Sergeants will switch assignments every two (2) years, ensuring that they are both prepared to supervise any aspect of the police department functions and are intimately aware of what the other division does. Please congratulate Sgt. Bertogli on his promotion if you see him in your travels!



Ofc. Bertogli and his family at his promotion ceremony

GPD hosted several annual events again in 2018: National Night Out (always the first Tuesday in August at the Greenland Fire Department), the Chief Michael Maloney Memorial Fund 10K (always the last Sunday in April, starting at Stratham PD and ending at Greenland PD), and several other foot, bike and motorcycles races/rides. Ofc. Bertogli again taught DARE (Drug Abuse Resistance Education) to the 5<sup>th</sup> grade class, culminating in a program “graduation” in May. He also assisted with physical education classes at GCS. Since we spend a majority of time on enforcement issues (both criminal and motor vehicle), we revel in these positive community events. Please join us for these events again in 2019!

Unfortunately, drug abuse with opioids has continued to be a problem in our county and state in 2018. Officers have been carrying Narcan, an opiate drug blocker, for emergency situations when seconds can make the difference between life and death. This year we lost two (2) subjects in drug overdoses, even after a concerted effort to save them by both Police and Fire/Rescue personnel. These deaths remind us that we need to do more as a community to recognize these drug issues and support one another. It is difficult for the families, friends, neighbors and emergency workers to accept these senseless deaths, but if it can increase education or understanding, they have not died in vain. We are also working regularly with surrounding departments on drug investigations in an attempt to make a dent in the Seacoast area. Please remember that if you “See Something, Say Something”. If you’re hesitant to call us with information, you can provide it anonymously through CrimeStoppers (<http://seacoastcrimestoppers.com/>, “P3 Tips” in your app store, or 603-431-1199) ... and there are even rewards paid if your “tip” results in an arrest.

GPD continues to make motor vehicle enforcement a primary function, especially considering the increased traffic on Rte. 33. We applied for and received grants through the New Hampshire Highway Safety Administration (as a division of State Police) in order to spend extra time enforcing certain motor vehicle laws such as the Handheld Electronic Device Prohibited, Speed, Traffic Light Violations, DWI and others. The grants, coupled with our “usual” enforcement, have allowed us to reduce vehicle crashes over time. We have received similar grants for 2019.

The police department continued to work through Greenland’s 911 Committee as well as the NH Bureau of Emergency Communications, E-911 on recommending NENA (National Emergency Number Association) standardized addressing. While many of our citizens have had to endure the extreme inconvenience of going through an address change, we feel we are increasing the level of safety for everyone in Greenland. The changes that are recommended according to the standards are centered around reducing the response time of any emergency service, including mutual aid from other Towns. I want to thank everyone for their cooperation in this difficult process and compliance with clearly posting their new address numbers. If you have questions about any of the changes or how to properly mark your home/property to optimize our response, please feel free to contact me anytime!

Lastly, the police department would like to thank Town Administrator Karen Anderson as well as Board of Selectmen members Vaughan Morgan and Paul Sanderson for all of your hard work on behalf of the Town. Working closely with these dedicated professionals over the years has truly been a pleasure. While change is always difficult, we wish each of you luck in your future endeavors.

Respectfully submitted,

Tara Laurent  
Police Chief

## ~ FIRE DEPARTMENT REPORT~

**I** would like to sincerely thank the members of the Greenland Fire Department and Ladies Auxiliary for their continued commitment, dedication and professionalism while serving the community. We appreciate the time Greenland's past firefighters, EMTs, dispatchers, support personnel and Ladies Auxiliary members have dedicated to the Department, as well as the support we receive from the Town of Greenland and its residents.

### 2018 Greenland Fire Department Members

#### Officers

Chief Ralph Cresta, Jr.  
Deputy Chief Ted Hartmann  
Captain Kevin Schmit  
Lieutenant John Seavey  
Lieutenant Greg Harnois  
Lieutenant Paul St. Cyr

#### Firefighters

Tom Maher  
Chris Pearl  
Chip Hussey  
Rick Hussey

#### Firefighters/EMT's

Peggy Crosby (AEMT)  
Lexi Gorski (AEMT)  
Zak Greenbaum (AEMT)  
Max Riffert (AEMT)  
Brandt Berry (AEMT)  
Andrew Silver (AEMT)  
Tom Tillman  
John Cots  
Thomas Duplessis  
Rob Cook  
Jake Lennon  
Rob Izzo  
Mike Floyd  
Peter Anania (EMR)

#### EMT's

Judy Graham  
Rob Holt  
Lexi McNally  
Sean LaMontagne

#### Dispatch

Dick Hazzard

#### Firefighters/Medics

Pat Miner  
Mike Nickerson

#### Support

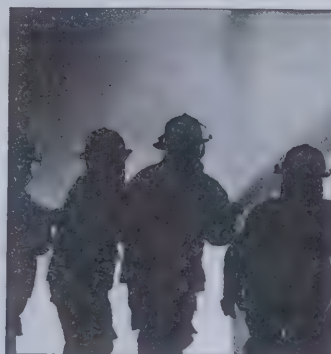
Kathy Cresta  
Alanna Graham

The Greenland Fire Department is comprised of men and women living in Greenland with a few members residing in abutting towns. Each member has trained, on their own time, to become certified New Hampshire Firefighters and/or nationally registered Emergency Medical Technicians.

Probationary members are still in-training. Our members participate in monthly department Fire and EMS training to maintain and increase their skills. Residents who are interested in joining the Fire Department are invited to attend our monthly Business Meeting (second Tuesday of each month at 7 p.m.). Visit [www.GreenlandFire.com](http://www.GreenlandFire.com) for more information.

Respectfully submitted,

Ralph Cresta Jr., Fire Chief





**Incident Reports by Type of Incident Found:**

Medical Aid: 227  
Motor Vehicle Accidents: 64  
Building Fires: 20  
Hazardous Condition: 35  
Alarm System Activation: 76  
Miscellaneous Fire: 8  
Brush Fires: 11  
Car Fires: 9  
Public Assist: 15  
Cancelled Enroute: 11  
**Total Calls in 2018: 476**

Greenland is a member of a mutual aid agreement with surrounding towns. In 2018 we participated in the mutual aid agreement as follows:

**Mutual Aid Given**

Fire: 35  
Ambulance: 38

**Mutual Aid Received**

Fire: 25  
Ambulance: 16  
Portsmouth Advanced Life Support (ALS): 8

**How to Reach Us:**

**Always dial 9 1 1 in an emergency.**

- Business number is 603-436-1188
- Website [www.GreenlandFire.com](http://www.GreenlandFire.com)

**Help Us Find You in an Emergency:**

- Make sure the telephone company has your correct street address.
- Post your street number on both sides of your mailbox in 4-inch (or larger) reflective numbers.
- Ensure that your house number is clearly visible from the street, both during the day and night.

**Burn Permits: How Do I Get One?**

Plan ahead—contact the Fire Warden, or one of the Deputy Fire Wardens, to **request a burn permit at least 24-hours prior to the start of your burn**. Burn permits requested with less than 24-hour's notice may not be issued. Before starting a brush fire, you must have a signed burn permit in hand. Burn permits are also required for chimineas, fire pits, campfires, and outdoor fireplaces.

**Call 603-436-1188 to request a burn permit from the Fire Warden or a Deputy Fire Warden at least 24-hours prior to the start of the burn. Or visit [www.GreenlandFire.com](http://www.GreenlandFire.com) and select Burn Permits for more information, rules and your responsibilities.**

## ~ EMERGENCY MANAGEMENT REPORT ~

**D**uring the year 2018 the Town of Greenland had a change to the Emergency Management Director's position. Timothy Collins, the Town's Emergency Management Director, stepped down from his position in the fall of 2018. I would first like to thank him for his commitment to the community and all that he has done to ensure the safety for all.

In October of 2018, I accepted the position as Director of Emergency Management to continue the preparedness, maintain the level of safety that we all deserve and encourage others to join the team to help all in times of need. We will do this through scheduled trainings, exercises and most importantly, working together to ensure our neighbors and our community is ready to handle incidences that are caused by nature or are manmade.

In the upcoming months and throughout the year we will focus on fundamentals such as WEBEOC, specific job functions and for those that are willing, expand individual abilities through computer-based training and classroom trainings. There will be scheduled table top exercises and a final graded exercise. I look forward to the future and continuing to work alongside the members of our community.

I encourage everyone to know their neighbors, know who needs specific assistance and be willing to lend a helping hand if needed.

Respectfully submitted,

Dennis P. Cote  
Emergency Management Director



Dennis Cote, Emergency Mgmt. Director

## ~ HEALTH OFFICER REPORT ~

The role of public health has become more prominent as environmental concerns and infectious diseases emerge, and the need for public health response grows and changes across the world. As the population in the Town of Greenland expands, its public health needs and challenges also increase accordingly.

Public Health officials have a critical role in development of effective local and regional environmental and public health systems and are responsible for three critical functions:

- Enforce applicable NH laws and administrative rules, as well as local ordinances and regulations;
- Serve as a liaison between state officials, local elected officials and the community on issues concerning local environmental and public health; and
- Participate in efforts to develop regional environmental and public health capacities.

In 2018, various daycare and foster care home inspections were performed. In addition, I responded to mold, smoke damage, perceived septic and sanitation issues, and addressed other public health concerns and questions. I developed information related to viral illnesses of concern and also mosquito and tick-borne illness prevention, which was disseminated through Greenland Central School, the Town of Greenland website, and the Town of Greenland Facebook page.

In 2018, various meetings were coordinated and attended related to local water quality concerns, involving Department of Environmental Services, the Environmental Protection Agency and others.

Into the future, we will continue to provide scheduled and/or immediate response to resident concerns and public health issues. Educational programs will be developed and distributed as necessary and upon request. I sincerely appreciate the opportunity to serve this community.

Respectfully submitted,

Martha Wassell, MT (ASCP), MPH  
Health Officer



Martha Wassell, Health Officer



## ~ CONSERVATION COMMISSION ~

This year the Conservation Commission thanks the many volunteers from the community who came out to help build the Thompson Brook trail between Liberty Lane and Cushman Way. Three people in particular; Joe Fedora, Larry Day, and Dustin Kee, came out time and again to cut brush and trees, take out invasive species, and haul wood to build our new trail bridge. Joe Fedora has also now joined the Conservation Commission as our fifth member. We are still looking for 3 additional members.

Over the spring and summer CC members and volunteers cleared a new path for part of the Thompson Brook trail. Then, in early November, over 17 volunteers came out to build a bridge and boardwalk across the wettest part of the trail with contractor SnowHawk, LLC. Because it rained so much in late October through early November, by the time our build date came, the bottom of the gravel pit was saturated, ground water was at the surface, and the small stream was flooded. Therefore, we decided to expand the length of the bridge to cover the area proven to be wet in a flood, rather than the shorter distance originally estimated. The stream is spanned now and the extension will go in this spring.



Building the bridge on Thompson Brook trail



Completed bridge on Thompson Brook trail

The CC organized its first tree campaign this past spring. The 2017 winter storms damaged so many trees and shrubs in Greenland we thought a tree campaign would help keep Greenland green and draw attention to the importance of trees in our town. We obtained seedlings from the New Hampshire state nursery and gave away over 100 seedlings to town residents. The effort was appreciated enough that a second campaign is being planned for this coming spring.

In late spring, the CC joined with Portsmouth/Greenland Boy Scout Troop #164 in a public education campaign to protect clean water. The CC members, boy scouts, along with their parents and their Scout Master, Dennis O'Neil, and several local volunteers stenciled fish signs with a don't pollute message on storm drains around Greenland that drain to the Winnicut River or Great Bay.

During the summer, our first intern and town resident, Joshua Churchill- Broadbery, along with the CC Chair, monitored every parcel of town-managed conservation easements, a CC responsibility. Joshua also surveyed a large number of the town culverts to check for erosion, blockages, and litter and he helped flag a potential new branch on the Thompson Brook trail.

Finally, the CC worked with the Building Inspector to identify the property line between the town-owned open space area and the residential properties on Van Etten Drive. The CC is managing this area to preserve an open meadow habitat, rare in New Hampshire, and prevent invasive species from taking over. This was the first year of active management of the area. Interested volunteers from the Van Etten community helped determine the management goals for the area and helped cut down some of the autumn olive shrubs. The CC funded larger invasive control measures, by mowing and brush clearing half of the area. The second half will be mowed this coming year setting up a pattern of mowing that will keep out larger shrubs and trees. This spring, the CC will work with the Rockingham County Conservation District to do more specific invasive control and to plant new native species seedlings to compete with the invasive species.

Respectfully submitted,

Laura Byergo  
Conservation Commission, Chair



Conservation members: J. Fedora, C. Hussey, S. Rowe, L. Byergo, B. Bilodeau



## ~TRUSTEES OF THE TRUST FUNDS~

**G**reenland's Trustees of the Trust Funds are responsible for managing the town's capital reserve funds as well as privately funded trusts that benefit the citizens of the town. The various funds range in size from under \$1,000 to over \$400,000. Each fund is managed as a separate account using a specific investment mandate. There are 20 funds in total, 7 of which are private trusts established by town citizens. There are 13 capital reserve funds, including 3 established for the school district, 2 for the library, and 8 for the town. Together, the trust funds have a total value of over \$2.1 million.

The town made the following elections regarding capital reserve funds in 2018. The Portsmouth Avenue Fund was discontinued since the project has been completed. The money remaining in the fund was transferred to the Road Maintenance Fund. The Emergency Mosquito Fund was also discontinued and the money returned to the town. An additional \$2,500 was deposited into the Police Equipment Fund for the replacement of police protective equipment, \$25,000 was deposited in the Transfer Station Equipment Fund, \$195,000 was deposited into the General Road Maintenance Fund, and \$25,000 was deposited into the Town Equipment Fund. The school district voted to raise \$75,000 to be deposited into the Special Education Fund. The School Health Insurance Trust Fund was discontinued and the remaining money returned to the town.

The town spent \$15,000 from the Transfer Station Fund for new roll-off containers. The town was reimbursed for cemetery maintenance from the Cemetery Trust Fund. Sanderson scholarship winners were paid awards toward their high school and college educations. Approximately \$9,000 was spent from the Police Equipment Fund to purchase replacement protective equipment. The library spent approximately \$220,000 for architectural plans for the new library. The school spent \$25,000 from the Special Education Fund and \$179,000 from the Tuition Fund.

The Trustees manage the Town's capital reserve and trust accounts using a conservative "prudent man" investment philosophy. The goal of the Trustees is to manage the trusts and capital reserve accounts for safety and to protect against the loss of value caused by inflation. Accounts that are intended for the long-term are managed with a strategy to grow the principal. Depending on the time horizon for each fund, it is invested in either stocks, bonds and/or money market funds or a combination of the three. For 2018, the funds were invested in one or more of four investment options: a US government Treasury bill money market fund, an index fund that covers the total US stock market, a second index fund that covers the US bond market, and a bond fund that invests in Treasury Inflation-Protected Securities (TIPS) as an inflation hedge. The Trustees would like to caution that the fund investments are subject to general stock and bond market conditions and returns are not guaranteed.

Respectfully submitted,

Richard Rugg, Coleen Penacho, Dennis Malloy  
Trustees of Trust Funds



## **SUMMARY OF THE TRUSTS (Valuation Date: 12/31/2018)**

### **TRUST FUNDS**

Norton Library	2,500.18
Cemetery Perpetual Care	355,284.89
Weeks School	816.79
Library Fund	135,318.15
Sanderson Scholarship	34,051.24
Weeks Sidewalk	2,501.55
Cemetery Fund	90,209.56
<b>Total Trust Funds</b>	<b>620,682.36</b>

### **CAPITAL RESERVE FUNDS**

#### **TOWN**

Road Maintenance	82,749.25
Conservation Land	186,688.28
Town Equipment	58,479.88
Transfer Station Equipment	67,393.96
Police Equipment	3,653.75
General Road Maintenance	292,634.05
Storm Expense	50,690.26
Retirement Liability	2,162.66

#### **LIBRARY**

Library Future Growth	435,430.65
Library Emergency Repair	14,708.80

#### **SCHOOL**

School Building and Grounds Maintenance	59,802.77
Tuition Expense	188,796.04
Special Education	100,308.41

<b>Total Capital Reserve</b>	<b>1,543,498.76</b>
<b>Total Trust and Capital Reserve Funds</b>	<b>2,164,181.12</b>

## ~ CEMETERY TRUSTEES ~

Again, a very busy and productive year as our Cemetery Committee (Bob Ellwood, Michele Kaulback, David Gill and Paul Hayden- Sexton) worked diligently to improve our current cemeteries, capture current data/info and prepare for the future.

We performed our yearly Spring Clean-up (many branches and debris due to winter snow and winds). Our efforts to restore the Hillside Cemetery by repairing, righting, and cleaning headstones was very productive, especially with Bob's exceptional knowledge and creative ideas in repairing and leveraging large stones.

Michele has worked diligently researching columbarium options for our Prospect Hill Cemetery. The overall intent is to ensure we have space for future generation's departed loved ones to be interned. Our goal is to purchase and have emplaced one columbarium by the end of Fall 2019.

We are in the process of going digital due to the whole team's efforts in painstakingly validating those buried in Prospect Hill Cemetery. Amy Bauer continues an exceptional job of inputting and updating the truth on the ground of the cemetery team's validation and lots sold data. Michele had the lead in determining which electronic product to purchase so we could update the Cemetery Computer Program when we sell lots on Sundays. This will make the process real-time. In the future, this computer program will be open/accessible to the public, allowing individuals to look-up and find loved ones burial locations.

With Paul's exceptional cemetery and town history knowledge he continues to provide outstanding suggestions/advice during our meetings. He has made our work efforts more efficient and effective by providing only the best materials for us to use in the repair and righting of headstones.

Donna Waldron, of the Greenland Historical Society, has invested an inordinate amount of time researching the history of our Greenland Cemeteries in preparation to the Greenland Historical Society erecting a permanent plaque/plate relaying the same.

Our efforts to improve and take care of our cemeteries will continue in 2019, as we strive to better these sacred grounds.

Respectfully submitted,

David Gill, Michele Kaulback, Bob Ellwood, Cemetery Trustees  
Paul Hayden, Sexton



Town of Greenland NH - Listing of Individual Cemetery Trust Funds as of December 31, 2018

NAME	DATE	Principal Opening Balance	New Funds	Gains	Principal Closing Balance	Income Opening Balance	Current Income	Current Expense	Income Closing Balance	Total Closing Balance
AKERLEY, CARL	1956	662.95	0.00	-48.24	614.71	66.28	16.28	5.68	76.88	691.58
ALCOTT, MARY B.	1959	1,321.70	0.00	-96.19	1,225.51	132.38	32.46	11.32	153.51	1,379.02
ALIX, JUDY	2016	1,145.39	0.00	-76.48	1,068.91	10.75	25.81	9.00	27.55	1,096.46
ANTROBUS, DAVID	1944	1,962.79	0.00	-142.86	1,819.93	196.75	48.20	16.81	228.14	2,048.07
AREY, ROBERT	1973	407.67	0.00	-27.94	379.72	14.72	9.43	3.29	20.86	400.58
ARSENAULT, DONALD AND JEAN	1996	529.13	0.00	-35.39	493.74	5.84	11.94	4.17	13.61	507.35
BAGDOYAN, LOUISE	1980	215.07	0.00	-14.61	200.46	5.83	4.93	1.72	9.04	209.50
BAIRD, MYRTLE	2003	162.90	0.00	-10.15	152.75	-9.40	3.43	1.20	-7.17	145.58
BAKER, FRANCIS & J.ALBERT	1989	215.08	0.00	-14.61	200.47	5.80	4.93	1.72	9.01	209.48
BALL, SARAH T.	1922	1,321.70	0.00	-96.19	1,225.51	132.38	32.46	11.32	153.51	1,379.02
BARNETT, INEZ	1938	662.85	0.00	-48.23	614.62	66.23	16.27	5.68	76.83	691.45
BARRETT, ROY	1971	407.67	0.00	-27.94	379.72	14.72	9.43	3.29	20.86	400.58
BECK, WILLIAM E.	1958	1,321.70	0.00	-96.19	1,225.51	132.38	32.46	11.32	153.51	1,379.02
BEEKMAN, HENRY & ROSE.	1986	215.07	0.00	-14.61	200.46	5.81	4.93	1.72	9.02	209.48
BENNETT, EVERETT & C.	1984	215.61	0.00	-14.90	200.71	9.62	5.03	1.75	12.89	213.60
BENNETT, MARTHA L.	1958	2,623.71	0.00	-190.97	2,432.74	263.05	64.43	22.48	305.00	2,737.75
BENSON, OTTO	1976	407.67	0.00	-27.94	379.72	14.72	9.43	3.29	20.86	400.58
BERRY AVERY & CAROLINE	1947	2,623.71	0.00	-190.97	2,432.74	263.05	64.43	22.48	305.00	2,737.75
BERRY, GEORGE W.	1940	1,962.79	0.00	-142.86	1,819.93	196.75	48.20	16.81	228.14	2,048.07
BEYER, PAUL & PEARL	1974	407.67	0.00	-27.94	379.72	14.72	9.43	3.29	20.86	400.58
BILODEAU, MICHAEL	2016	287.58	0.00	-19.20	268.38	2.70	6.48	2.26	6.92	275.30
BILODEAU, WILLIAM	2016	287.50	0.00	-19.20	268.31	2.70	6.48	2.26	6.92	275.22
BLOMBERG, PRISCILLA	2016	287.21	0.00	-19.18	268.03	2.70	6.47	2.26	6.91	274.94
BOURASSA, FREDERICK	1961	610.72	0.00	-41.87	568.85	22.17	14.13	4.93	31.36	600.21
BOURASSA, PRISCILLA	2018	0.00	2,000.00	0.00	2,000.00	0.00	0.00	0.00	0.00	2,000.00
BRACKETT S. S.	1926	1,321.70	0.00	-96.19	1,225.51	132.38	32.46	11.32	153.51	1,379.02
BRACKETT, A.	2004	239.54	0.00	-16.13	223.41	4.29	5.44	1.90	7.84	231.24
BRACKETT, BURTON	1962	407.67	0.00	-27.94	379.72	14.72	9.43	3.29	20.86	400.58
BRACKETT, CHARLES & FAN.	1943	1,321.70	0.00	-96.19	1,225.51	132.38	32.46	11.32	153.51	1,379.02
BRACKETT, EDWIN	1953	1,962.79	0.00	-142.86	1,819.93	196.75	48.20	16.81	228.14	2,048.07



NAME	DATE	Principal		New Funds	Gains	Principal		Income		Income		Total
		Opening Balance	Closing Balance			Closing Balance	Opening Balance	Current Income	Current Expense	Closing Balance	Closing Balance	
BRACKETT, JOHN R.	1959	1,321.70	1,225.51	0.00	-96.19	1,225.51	132.38	32.46	11.32	153.51	1,379.02	
BRACKETT, JOHN R.	1968	407.67	379.72	0.00	-27.94	379.72	14.72	9.43	3.29	20.86	400.58	
BRACKETT, JOHN R. JR.	1981	427.00	398.23	0.00	-28.76	398.23	7.81	9.71	3.39	14.13	412.37	
BRACKETT, JOHN ROSS	1985	427.65	398.54	0.00	-29.10	398.54	12.31	9.82	3.43	18.71	417.25	
BRACKETT, THOMAS J.	1949	2,357.26	2,185.68	0.00	-171.59	2,185.68	236.58	57.90	20.20	274.28	2,459.96	
BRACKETT, WILLIAM	1967	407.67	379.72	0.00	-27.94	379.72	14.72	9.43	3.29	20.86	400.58	
BREAKFAST HILL CEMETERY	1927	2,623.71	2,432.74	0.00	-190.97	2,432.74	263.05	64.43	22.48	305.00	2,737.75	
BRIDGES, THOMAS	1972	407.67	379.72	0.00	-27.94	379.72	14.72	9.43	3.29	20.86	400.58	
BROWN, DONALD F.	1996	529.13	493.74	0.00	-35.39	493.74	5.84	11.94	4.17	13.61	507.35	
BROWNING, GEORGE	1964	407.67	379.72	0.00	-27.94	379.72	14.72	9.43	3.29	20.86	400.58	
BURNELL, TIMOTHY	1994	320.56	298.94	0.00	-21.62	298.94	6.26	7.29	2.54	11.01	309.95	
BYRNES, ROBERT AND MENSIE	1992	427.15	398.37	0.00	-28.78	398.37	7.94	9.71	3.39	14.27	412.64	
CANNON, HORACE	1957	1,321.70	1,225.51	0.00	-96.19	1,225.51	132.38	32.46	11.32	153.51	1,379.02	
CARDER, ROBERT	1964	407.67	379.72	0.00	-27.94	379.72	14.72	9.43	3.29	20.86	400.58	
CARLIN, RICHARD	2008	1,000.99	931.78	0.00	-69.21	931.78	45.25	23.35	8.15	60.45	992.23	
CARLTON, RANSOM	1980	215.07	200.46	0.00	-14.61	200.46	5.83	4.93	1.72	9.04	209.50	
CARLTON, RANSOM SR.	1974	811.97	756.31	0.00	-55.66	756.31	29.42	18.78	6.55	41.65	797.96	
CASWELL, BILL	1999	447.95	418.21	0.00	-29.75	418.21	1.72	10.04	3.50	8.25	426.46	
CASWELL, GLADYS	1967	407.67	379.72	0.00	-27.94	379.72	14.72	9.43	3.29	20.86	400.58	
CASWELL, HAROLD	1962	407.67	379.72	0.00	-27.94	379.72	14.72	9.43	3.29	20.86	400.58	
CASWELL, MARY	1972	811.97	756.31	0.00	-55.66	756.31	29.42	18.78	6.55	41.65	797.96	
CASWELL, WILLIAM AND PRISCILLA	1994	214.75	200.19	0.00	-14.55	200.19	5.26	4.91	1.71	8.46	208.66	
CAUDILL, VINCENT & PRIS.	1989	427.03	398.27	0.00	-28.77	398.27	7.79	9.71	3.39	14.11	412.38	
CHAPMAN, ANNIE	1943	1,962.79	1,819.93	0.00	-142.86	1,819.93	196.75	48.20	16.81	228.14	2,048.07	
CHAPMAN, ANNIE B.	1942	1,374.64	1,274.61	0.00	-100.03	1,274.61	137.40	33.75	11.77	159.38	1,433.99	
CHAPMAN, J.A.M.	1959	2,623.71	2,432.74	0.00	-190.97	2,432.74	263.05	64.43	22.48	305.00	2,737.75	
CHASE, PAUL	1982	215.07	200.46	0.00	-14.61	200.46	5.81	4.93	1.72	9.02	209.48	
CHISHOLM, RICHARD AND JANE	1990	168.26	156.78	0.00	-11.48	156.78	5.25	3.87	1.35	7.77	164.55	
CHOMACK, ALEXANDER	1965	407.67	379.72	0.00	-27.94	379.72	14.72	9.43	3.29	20.86	400.58	
CLARK, GEORGE W.	1935	1,321.70	1,225.51	0.00	-96.19	1,225.51	132.38	32.46	11.32	153.51	1,379.02	
CLARK, JOHN J.	1904	1,321.70	1,225.51	0.00	-96.19	1,225.51	132.38	32.46	11.32	153.51	1,379.02	

NAME	DATE	Principal Opening Balance	New Funds	Gains	Principal Closing Balance	Income Opening Balance	Current Income	Current Expense	Income Closing Balance	Total Closing Balance
CLARK, THOMAS & JILL	2018	0.00	250.00	0.00	250.00	0.00	0.00	0.00	0.00	250.00
CLARK, TOM & GRACE	1988	215.06	0.00	-14.61	200.45	5.81	4.93	1.72	9.02	209.48
CLAY, HARVEY	1914	1,321.70	0.00	-96.19	1,225.51	132.38	32.46	11.32	153.51	1,379.02
CLOUGH, ALFRED	1944	1,321.70	0.00	-96.19	1,225.51	132.38	32.46	11.32	153.51	1,379.02
CLOUGH, ARTHUR	1958	2,623.71	0.00	-190.97	2,432.74	263.05	64.43	22.48	305.00	2,737.75
CLOUGH, E. G.	1947	1,321.70	0.00	-96.19	1,225.51	132.38	32.46	11.32	153.51	1,379.02
COAKLEY, MRS. ERNA	1970	407.67	0.00	-27.94	379.72	14.72	9.43	3.29	20.86	400.58
CODISPOTI, JOHN	1993	215.40	0.00	-14.90	200.49	9.91	5.03	1.75	13.18	213.68
COLBEY, MELVINEA	1995	318.90	0.00	-21.51	297.40	6.24	7.26	2.53	10.97	308.36
COLLINS, RANCE & BARBARA	1988	215.60	0.00	-14.90	200.71	9.60	5.03	1.75	12.87	213.58
COOK, ARTHUR F.	1951	1,321.70	0.00	-96.19	1,225.51	132.38	32.46	11.32	153.51	1,379.02
COTS, DOMINIC	1973	407.67	0.00	-27.94	379.72	14.72	9.43	3.29	20.86	400.58
COTTRELL, LILA J.	1968	407.67	0.00	-27.94	379.72	14.72	9.43	3.29	20.86	400.58
COURCHANE, M.	2010	1,662.47	0.00	-115.17	1,547.30	78.52	38.86	13.56	103.82	1,651.12
COWAN, CECILE	1982	215.06	0.00	-14.61	200.45	5.81	4.93	1.72	9.02	209.48
COYLE, ALEXANDER AND MURIEL	1995	213.63	0.00	-14.48	199.15	5.25	4.89	1.70	8.44	207.59
CROSS, ROBERT W. & JEAN	1987	215.07	0.00	-14.61	200.46	5.81	4.93	1.72	9.02	209.48
CROWELL J. WARREN	1968	407.67	0.00	-27.94	379.72	14.72	9.43	3.29	20.86	400.58
CROWELL, ALONZO	1968	407.67	0.00	-27.94	379.72	14.72	9.43	3.29	20.86	400.58
CUMMINGS, CHAS.	1976	407.67	0.00	-27.94	379.72	14.72	9.43	3.29	20.86	400.58
CUSTER, MEL	1987	427.00	0.00	-28.76	398.24	7.80	9.71	3.39	14.12	412.36
DAVIDSON, REGINALD	1971	811.97	0.00	-55.66	756.31	29.42	18.78	6.55	41.65	797.96
DAVIS, BYRON	1961	811.97	0.00	-55.66	756.31	29.42	18.78	6.55	41.65	797.96
DAVIS, GEORGE E.	1937	1,962.79	0.00	-142.86	1,819.93	196.75	48.20	16.81	228.14	2,048.07
DAVIS, LIZZIE	1961	812.15	0.00	-55.67	756.48	29.45	18.79	6.55	41.68	798.16
DEARBORN, ELEANOR & DON.	1988	426.99	0.00	-28.76	398.22	7.80	9.70	3.39	14.12	412.35
DEFILLIPO, A.F.	1986	427.55	0.00	-29.05	398.49	11.62	9.80	3.42	18.00	416.50
DELFINO, DAVE AND LUCILLE	1994	214.74	0.00	-14.55	200.18	5.26	4.91	1.71	8.46	208.64
DEMO, RON	2000	450.13	0.00	-29.77	420.36	-0.05	10.05	3.50	6.50	426.85
DESIMONE, ARTHUR	1994	214.97	0.00	-14.68	200.29	6.90	4.95	1.73	10.12	210.42
DIBELLA, BARBARA	1982	215.06	0.00	-14.61	200.45	5.80	4.93	1.72	9.01	209.46

NAME	DATE	Principal		New Funds	Gains	Principal		Income		Current Expense	Income		Total	
		Opening Balance	Closing Balance			Closing Balance	Opening Balance	Current Income	Closing Balance		Closing Balance			
DITZLER, SAMUEL & ELEANOR	1993	214.74	200.18	0.00	-14.55	200.18	5.26	4.91	1.71	8.46	208.64			
DOCKHAM, WALTER	1957	1,321.70	1,225.51	0.00	-96.19	1,225.51	132.38	32.46	11.32	153.51	1,379.02			
DOW, LOUIS & BEV	1998	479.42	447.35	0.00	-32.08	447.35	5.46	10.82	3.78	12.51	459.86			
DOWLING, MRS. DOROTHY	1965	407.67	379.72	0.00	-27.94	379.72	14.72	9.43	3.29	20.86	400.58			
DOWLING, ROBERT	1966	407.67	379.72	0.00	-27.94	379.72	14.72	9.43	3.29	20.86	400.58			
DOWNS, MRS. CATHERINE	1968	407.67	379.72	0.00	-27.94	379.72	14.72	9.43	3.29	20.86	400.58			
DRAKE, F	2008	1,743.64	1,623.82	0.00	-119.82	1,623.82	67.57	40.43	14.10	93.89	1,717.71			
DUNLAP JAMES	2018	0.00	500.00	500.00	0.00	500.00	0.00	0.00	0.00	0.00	500.00			
DUNLAP R. & LACHANCE N.	1973	407.67	379.72	0.00	-27.94	379.72	14.72	9.43	3.29	20.86	400.58			
DUNTLEY, LORENZO D.	1940	1,321.70	1,225.51	0.00	-96.19	1,225.51	132.38	32.46	11.32	153.51	1,379.02			
DURAND, JACOB M.	1937	1,962.79	1,819.93	0.00	-142.86	1,819.93	196.75	48.20	16.81	228.14	2,048.07			
DURELL, ABBIE	1951	1,321.70	1,225.51	0.00	-96.19	1,225.51	132.38	32.46	11.32	153.51	1,379.02			
DURGIN H & PETTIGREW J	1938	1,321.70	1,225.51	0.00	-96.19	1,225.51	132.38	32.46	11.32	153.51	1,379.02			
DUROW, DAVID & PATRICIA	2014	306.46	285.10	0.00	-21.36	285.10	16.46	7.21	2.51	21.15	306.25			
DYER, EDWARD & ETTA	1980	215.07	200.46	0.00	-14.61	200.46	5.83	4.93	1.72	9.04	209.50			
EMERY, FRANK SR.	1973	811.97	756.31	0.00	-55.66	756.31	29.42	18.78	6.55	41.65	797.96			
ENGEL, DAVID	2006	533.73	493.01	0.00	-40.72	493.01	81.82	13.74	4.79	90.76	583.77			
EVANS, STEPHEN	1947	787.15	729.84	0.00	-57.32	729.84	79.26	19.34	6.75	91.86	821.69			
EVANS, TIMOTHY & PAULINE	1978	407.67	379.72	0.00	-27.94	379.72	14.72	9.43	3.29	20.86	400.58			
FARNSWORTH, ARTHUR & GLENNA	2003	115.54	107.97	0.00	-7.57	107.97	-1.10	2.55	0.89	0.56	108.53			
FERNALD, WILLIAM	1933	1,321.70	1,225.51	0.00	-96.19	1,225.51	132.38	32.46	11.32	153.51	1,379.02			
FIELDS, WINIFRED	1978	811.97	756.31	0.00	-55.66	756.31	29.42	18.78	6.55	41.65	797.96			
FIELDSON, HENRY	2006	1,307.29	1,217.96	0.00	-89.32	1,217.96	42.99	30.14	10.51	62.61	1,280.57			
FITZGERALD, SAMUELL	1947	1,321.70	1,225.51	0.00	-96.19	1,225.51	132.38	32.46	11.32	153.51	1,379.02			
FLANDERS, CLIFFORD	1984	427.00	398.23	0.00	-28.76	398.23	7.80	9.71	3.39	14.12	412.36			
FOX, DELL H. & LAURA L.	1997	528.79	493.31	0.00	-35.48	493.31	7.62	11.97	4.18	15.41	508.72			
FRINK, J.S.H.	1954	1,321.70	1,225.51	0.00	-96.19	1,225.51	132.38	32.46	11.32	153.51	1,379.02			
FULLAM, JOHN & JILL	1993	214.74	200.18	0.00	-14.55	200.18	5.26	4.91	1.71	8.46	208.64			
GAGE, FRANK & VERNITA	1975	407.67	379.72	0.00	-27.94	379.72	14.72	9.43	3.29	20.86	400.58			
GANNON, MRS. JAMES	1970	407.67	379.72	0.00	-27.94	379.72	14.72	9.43	3.29	20.86	400.58			
GERGEN, THOMAS & GLORIA	2012	3,023.31	2,820.58	0.00	-202.72	2,820.58	41.17	68.40	23.86	85.71	2,906.29			



NAME	DATE	Principal		New Funds	Gains	Principal		Income		Current Expense	Income		Total Closing Balance
		Opening Balance	Closing Balance			Closing Balance	Opening Balance	Closing Balance	Closing Balance				
GILBERT, JAMIE & MARIE	1886	215.07	200.46	0.00	-14.61	200.46	5.81	4.93	1.72	9.02	209.48		
GILL, DAVID	2014	609.27	567.25	0.00	-42.03	567.25	26.01	14.18	4.95	35.24	602.49		
GILMORE, E.	2003	1,620.42	1,512.36	0.00	-108.06	1,512.36	13.02	36.46	12.72	36.76	1,549.12		
GIRARDIN, SID	2001	488.12	455.83	0.00	-32.29	455.83	0.03	10.90	3.80	7.13	462.96		
GODFREY, GEORGE & DELIA	1967	407.67	379.72	0.00	-27.94	379.72	14.72	9.43	3.29	20.86	400.58		
GOLLER, RAYMOND & DOROTHY	1989	215.01	200.40	0.00	-14.61	200.40	5.85	4.93	1.72	9.06	209.46		
GOWEN, CLARENCE E.	1959	2,090.29	1,938.12	0.00	-152.18	1,938.12	210.07	51.35	17.91	243.50	2,181.62		
GRAVES, FRANK	1957	1,321.70	1,225.51	0.00	-96.19	1,225.51	132.38	32.46	11.32	153.51	1,379.02		
GREENE, JOSEPH	1972	407.67	379.72	0.00	-27.94	379.72	14.72	9.43	3.29	20.86	400.58		
GUILBAULT, ROGER	1974	407.67	379.72	0.00	-27.94	379.72	14.72	9.43	3.29	20.86	400.58		
HAIGH, MRS. FRED A	1962	811.97	756.31	0.00	-55.66	756.31	29.42	18.78	6.55	41.65	797.96		
HAINES, MARY B.	1921	1,321.70	1,225.51	0.00	-96.19	1,225.51	132.38	32.46	11.32	153.51	1,379.02		
HALL, JOHN KERN & PHILIP	1993	214.83	200.23	0.00	-14.61	200.23	5.95	4.93	1.72	9.16	209.39		
HALL, RALPH	1932	1,962.79	1,819.93	0.00	-142.86	1,819.93	196.75	48.20	16.81	228.14	2,048.07		
HAMEL, HAZEL	1961	407.67	379.72	0.00	-27.94	379.72	14.72	9.43	3.29	20.86	400.58		
HAMILTON, HEIDI	2016	288.21	268.67	0.00	-19.53	268.67	7.07	6.59	2.30	11.37	280.04		
HARDIN, JAMES	1977	407.67	379.72	0.00	-27.94	379.72	14.72	9.43	3.29	20.86	400.58		
HAROLD PIPER	1994	683.80	637.92	0.00	-45.89	637.92	9.85	15.48	5.40	19.93	657.85		
HARTFORD, RUTH	1977	407.67	379.72	0.00	-27.94	379.72	14.72	9.43	3.29	20.86	400.58		
HARTWELL, WALTER	1974	407.67	379.72	0.00	-27.94	379.72	14.72	9.43	3.29	20.86	400.58		
HARVEY, BARBARA	1977	407.67	379.72	0.00	-27.94	379.72	14.72	9.43	3.29	20.86	400.58		
HASLAM, JOHN & MARCIA	2003	112.74	106.65	0.00	-6.08	106.65	-20.77	2.05	0.72	-19.44	87.22		
HATCH, ALICE C.	1904	4,339.76	4,023.52	0.00	-316.24	4,023.52	440.74	106.70	37.22	510.23	4,533.74		
HATCH, CHARLES W.	1932	1,962.79	1,819.93	0.00	-142.86	1,819.93	196.75	48.20	16.81	228.14	2,048.07		
HATCH, JUNE	1957	2,623.71	2,432.74	0.00	-190.97	2,432.74	263.05	64.43	22.48	305.00	2,737.75		
HAYDEN, GEORGE	1999	269.47	251.75	0.00	-17.72	251.75	-1.59	5.98	2.09	2.30	254.05		
HAYDEN, GORDEN JR.	1974	407.67	379.72	0.00	-27.94	379.72	14.72	9.43	3.29	20.86	400.58		
HAYDEN/PARENTEAU	2004	474.85	443.60	0.00	-31.25	443.60	-2.50	10.54	3.68	4.36	447.96		
HAZEN, NATHAN L.	2011	828.58	772.35	0.00	-56.23	772.35	21.36	18.97	6.62	33.72	806.07		
HAZZARD, MILDRED E.	1959	1,321.70	1,225.51	0.00	-96.19	1,225.51	132.38	32.46	11.32	153.51	1,379.02		
HINES, JOSEPHINE	1912	1,962.79	1,819.93	0.00	-142.86	1,819.93	196.75	48.20	16.81	228.14	2,048.07		

NAME	DATE	Principal			New			Principal			Income			Income			Total		
		Opening Balance	Funds	Gains	Closing Balance	Opening Balance	Current Income	Closing Balance	Current Income	Current Expense	Closing Balance	Current Expense	Closing Balance	Closing Balance	Current Expense	Closing Balance	Closing Balance	Current Expense	Closing Balance
HODGES, ALBERT & LILLIAN	1986	215.61	0.00	-14.90	200.71	9.63				5.03	12.90	1.75	213.62						
HOEFELICH, MARTIN	1986	215.07	0.00	-14.61	200.46	5.81				4.93	9.02	1.72	209.48						
HOLMES, EDWARD W.	1943	1,321.70	0.00	-96.19	1,225.51	132.38				32.46	153.51	11.32	1,379.02						
HOONHOUT, ROY	1968	407.67	0.00	-27.94	379.72	14.72				9.43	20.86	3.29	400.58						
HOWE, EDWIN E.	1972	407.67	0.00	-27.94	379.72	14.72				9.43	20.86	3.29	400.58						
HUGHES, PAUL	1966	811.97	0.00	-55.66	756.31	29.42				18.78	41.65	6.55	797.96						
HUGHES, R. AND MARSHALL	2010	1,662.47	0.00	-115.17	1,547.30	78.52				38.86	103.82	13.56	1,651.12						
HUNKINS, ANGUS Y	2005	1,300.91	0.00	-85.94	1,214.96	-1.72				29.00	17.16	10.12	1,232.12						
HURD, MILDRED	1974	407.67	0.00	-27.94	379.72	14.72				9.43	20.86	3.29	400.58						
HUSSEY MILDRED & CHARLES	1957	1,321.70	0.00	-96.19	1,225.51	132.38				32.46	153.51	11.32	1,379.02						
HUSSEY, ATHEA M.	1983	685.90	0.00	-46.30	639.60	14.04				15.62	24.22	5.45	663.82						
HYATT, H.F.	1965	407.67	0.00	-27.94	379.72	14.72				9.43	20.86	3.29	400.58						
IRELAND, ARTHUR	1963	811.97	0.00	-55.66	756.31	29.42				18.78	41.65	6.55	797.96						
IRELAND, FRANK & ELEANOR	1986	215.07	0.00	-14.61	200.46	5.81				4.93	9.02	1.72	209.48						
IRELAND, JOHN & FLORENCE	1967	407.67	0.00	-27.94	379.72	14.72				9.43	20.86	3.29	400.58						
IRELAND, MYRA O.	1951	1,321.70	0.00	-96.19	1,225.51	132.38				32.46	153.51	11.32	1,379.02						
JACKSON, ANNABEL	1968	407.67	0.00	-27.94	379.72	14.72				9.43	20.86	3.29	400.58						
JETTE, ADELBERT	1962	407.67	0.00	-27.94	379.72	14.72				9.43	20.86	3.29	400.58						
JEWELL, CARL	1983	215.71	0.00	-14.95	200.76	10.31				5.05	13.60	1.76	214.36						
JEWETT, LOT	1948	2,623.71	0.00	-190.97	2,432.74	263.05				64.43	305.00	22.48	2,737.75						
JOHNSON, MRS. RALPH	1973	407.67	0.00	-27.94	379.72	14.72				9.43	20.86	3.29	400.58						
JONES, JERRY & RUGG, RICHARD	1964	145.48	0.00	-10.01	135.47	5.82				3.38	8.02	1.18	143.49						
JONES, REGINALD C.	1955	1,643.44	0.00	-119.65	1,523.78	165.28				40.37	191.57	14.08	1,715.35						
JOY, ARTHUR	1940	1,321.70	0.00	-96.19	1,225.51	132.38				32.46	153.51	11.32	1,379.02						
KATSONIS, FLO & ARLENE	1980	215.07	0.00	-14.61	200.46	5.83				4.93	9.04	1.72	209.50						
KEEFE, MARGUERITE	1975	811.97	0.00	-55.66	756.31	29.42				18.78	41.65	6.55	797.96						
KELLS, HAROLD J.	1973	811.97	0.00	-55.66	756.31	29.42				18.78	41.65	6.55	797.96						
KENNARD, FRED H.	1936	1,321.70	0.00	-96.19	1,225.51	132.38				32.46	153.51	11.32	1,379.02						
KERN, JANE	2001	812.23	0.00	-53.96	758.27	3.48				18.21	15.34	6.35	773.61						
KERN, JOHN	1976	407.67	0.00	-27.94	379.72	14.72				9.43	20.86	3.29	400.58						
KERSE, J. & SPRAGUE, E.	1991	215.14	0.00	-14.62	200.52	5.85				4.93	9.06	1.72	209.58						

NAME	DATE	Principal Opening Balance	New Funds	Gains	Principal Closing Balance	Income Opening Balance	Current Income	Current Expense	Income Closing Balance	Total Closing Balance
KESSELL, JAMES & DAWN	2008	3,319.59	0.00	-224.55	3,095.05	74.77	75.76	26.43	124.11	3,219.15
KOHLHASE, LENA & WEBSTER	1988	215.06	0.00	-14.61	200.45	5.80	4.93	1.72	9.01	209.46
KOHLHASE, WEBSTER & LENA	1986	215.07	0.00	-14.61	200.46	5.81	4.93	1.72	9.02	209.48
LADD, DONALD H & RUTH	1982	215.06	0.00	-14.61	200.45	5.80	4.93	1.72	9.01	209.46
LAFLAMME, MARGARET	1999	447.29	0.00	-29.40	417.89	-2.94	9.92	3.46	3.52	421.42
LAMPREY, MAY	1951	2,623.71	0.00	-190.97	2,432.74	263.05	64.43	22.48	305.00	2,737.75
LANE, FRANK	1957	1,321.70	0.00	-96.19	1,225.51	132.38	32.46	11.32	153.51	1,379.02
LEACH, WILLIAM H.	1935	1,321.70	0.00	-96.19	1,225.51	132.38	32.46	11.32	153.51	1,379.02
LILLEY, CHARLES F.	1934	1,321.70	0.00	-96.19	1,225.51	132.38	32.46	11.32	153.51	1,379.02
LINGLEY, ANNIE	1940	1,962.79	0.00	-142.86	1,819.93	196.75	48.20	16.81	228.14	2,048.07
LLOYD, FRED L.	2009	771.99	0.00	-58.32	713.67	109.66	19.68	6.86	122.47	836.14
LOGAN, MRS. THOMAS	1965	407.67	0.00	-27.94	379.72	14.72	9.43	3.29	20.86	400.58
LOWD, FUBER & THEODORE	1954	2,623.71	0.00	-190.97	2,432.74	263.05	64.43	22.48	305.00	2,737.75
LOWD, JOHN B.	1917	1,321.70	0.00	-96.19	1,225.51	132.38	32.46	11.32	153.51	1,379.02
LYNAM, SION	1964	407.67	0.00	-27.94	379.72	14.72	9.43	3.29	20.86	400.58
LYNDES, S.	2004	237.25	0.00	-14.92	222.33	-11.70	5.03	1.76	-8.43	213.91
MACDONALD, MARY P.	1996	529.33	0.00	-35.49	493.84	7.22	11.98	4.18	15.01	508.85
MACK, MICHAEL AND JANET	1991	427.49	0.00	-28.96	398.53	10.31	9.77	3.41	16.67	415.20
MAHONEY, DENNIS	1942	1,321.70	0.00	-96.19	1,225.51	132.38	32.46	11.32	153.51	1,379.02
MANN, SARAH L.	1942	662.85	0.00	-48.23	614.62	66.23	16.27	5.68	76.83	691.45
MANSON, ROBERT	1904	662.65	0.00	-48.20	614.46	65.90	16.26	5.67	76.49	690.94
MANTER, KATHERINE	2002	487.84	0.00	-32.46	455.38	2.88	10.95	3.82	10.02	465.40
CHRISTINE	1997	529.33	0.00	-35.49	493.84	7.22	11.98	4.18	15.01	508.85
MARDEN, ANNIE L.	1956	1,962.79	0.00	-142.86	1,819.93	196.75	48.20	16.81	228.14	2,048.07
MARGARET BLAKENEY	1995	213.36	0.00	-14.33	199.02	3.31	4.84	1.69	6.46	205.48
MARGESON, BERTHA B.	1940	5,132.44	0.00	-373.76	4,758.68	517.58	126.11	43.99	599.71	5,358.38
MARSHALL, FRANK	1974	407.67	0.00	-27.94	379.72	14.72	9.43	3.29	20.86	400.58
MARTELL, ROBERT	1964	407.67	0.00	-27.94	379.72	14.72	9.43	3.29	20.86	400.58
MARTIN, HARRY & MARY	1983	215.07	0.00	-14.61	200.46	5.81	4.93	1.72	9.02	209.48
MATSON, CARL	1984	215.61	0.00	-14.90	200.71	9.62	5.03	1.75	12.89	213.60
MATSON, MRS. CARL	1988	56.17	0.00	-4.00	52.16	4.31	1.35	0.47	5.19	57.36



NAME	DATE	Principal		New	Principal		Income		Current		Income		Total	
		Opening Balance	Funds		Closing Balance	Gains	Opening Balance	Current Income	Expense	Current Balance	Closing Balance	Closing Balance	Closing Balance	Closing Balance
MAVRIKIS, ELAINE (2 & 4 person)	2016	1,717.89	0.00	-114.71	1,603.18		16.12	38.70	13.50	41.33	1,644.51			
MAYER, ROBERT	1987	685.49	0.00	-46.02	639.47		10.23	15.53	5.42	20.34	659.81			
MAYERS, JAMES R.	1944	1,962.79	0.00	-142.86	1,819.93		196.75	48.20	16.81	228.14	2,048.07			
MCCULLOUGH, S	2008	1,750.95	0.00	-123.69	1,627.26		118.84	41.74	14.56	146.02	1,773.28			
MCDONALD, WILLIAM	1992	215.72	0.00	-14.93	200.79		9.91	5.04	1.76	13.19	213.98			
MCENTEE, WALTER	1986	215.07	0.00	-14.61	200.46		5.81	4.93	1.72	9.02	209.48			
MCINTIRE & DAVIS	1956	1,321.70	0.00	-96.19	1,225.51		132.38	32.46	11.32	153.51	1,379.02			
MCKAY, ALBERT D.	1955	1,321.70	0.00	-96.19	1,225.51		132.38	32.46	11.32	153.51	1,379.02			
MCMULLEN, PAUL MR. & MRS	1954	1,321.70	0.00	-96.19	1,225.51		132.38	32.46	11.32	153.51	1,379.02			
MCSHANE, FRANK	1973	407.67	0.00	-27.94	379.72		14.72	9.43	3.29	20.86	400.58			
MILLER, DON & LENORE	1998	479.61	0.00	-32.17	447.43		6.75	10.86	3.79	13.82	461.25			
MITCHELL, SHARON	1979	407.67	0.00	-27.94	379.72		14.72	9.43	3.29	20.86	400.58			
MIZE, NICHOLAS	1971	407.67	0.00	-27.94	379.72		14.72	9.43	3.29	20.86	400.58			
MOLLEUR, ARCHIE	1970	407.67	0.00	-27.94	379.72		14.72	9.43	3.29	20.86	400.58			
MOODY, RICHARD	1965	407.67	0.00	-27.94	379.72		14.72	9.43	3.29	20.86	400.58			
MOORENOVICH, PETER	1957	1,321.70	0.00	-96.19	1,225.51		132.38	32.46	11.32	153.51	1,379.02			
MORSE, HAROLD & MUSS J.	1982	215.06	0.00	-14.61	200.45		5.80	4.93	1.72	9.01	209.46			
MOULTON, ELMER D.	1924	1,321.70	0.00	-96.19	1,225.51		132.38	32.46	11.32	153.51	1,379.02			
MUCHMORE, DAVID	2000	408.96	0.00	-26.84	382.13		-3.30	9.05	3.16	2.60	384.73			
MUELLER, CARL & MARY	1998	288.05	0.00	-18.96	269.09		-1.42	6.40	2.23	2.75	271.84			
MURPHY, MAURICE & MARY	1987	215.61	0.00	-14.90	200.71		9.63	5.03	1.75	12.90	213.62			
NELSON, RICHARD	1974	811.97	0.00	-55.66	756.31		29.42	18.78	6.55	41.65	797.96			
NELSON, RICHARD & MARGARET	1998	2,004.33	0.00	-133.56	1,870.77		14.69	45.07	15.72	44.04	1,914.81			
NICKULAS, PHYLLIS	1966	407.67	0.00	-27.94	379.72		14.72	9.43	3.29	20.86	400.58			
NORTON, BERTHA	1960	1,121.56	0.00	-76.27	1,045.29		31.41	25.73	8.98	48.16	1,093.45			
NORTON, HELEN C.	1936	1,321.70	0.00	-96.19	1,225.51		132.38	32.46	11.32	153.51	1,379.02			
NOURSE, MELVIN	1973	407.67	0.00	-27.94	379.72		14.72	9.43	3.29	20.86	400.58			
ODELL, WILLIAM E.	1959	2,623.71	0.00	-190.97	2,432.74		263.05	64.43	22.48	305.00	2,737.75			
ODIORNE, JOHN	1974	407.67	0.00	-27.94	379.72		14.72	9.43	3.29	20.86	400.58			
ONDERDONK, WILBUR AND GLORIA	1994	214.74	0.00	-14.55	200.18		5.26	4.91	1.71	8.46	208.64			
OOLTON, GEORGE	1932	1,962.79	0.00	-142.86	1,819.93		196.75	48.20	16.81	228.14	2,048.07			

NAME	DATE	Principal Opening Balance	New Funds	Gains	Principal Closing Balance	Income Opening Balance	Current Income	Current Expense	Income Closing Balance	Total Closing Balance
OSTROMEKEY, STANLEY M/M	1974	407.67	0.00	-27.94	379.72	14.72	9.43	3.29	20.86	400.58
PACKER, CLINTON M.	1953	5,244.13	0.00	-381.64	4,862.49	525.00	128.77	44.92	608.85	5,471.34
PAGE W/H & MORI C/E	1979	812.04	0.00	-55.67	756.37	29.44	18.78	6.55	41.67	798.05
PARKER, C.A. & H.W.	1956	1,321.70	0.00	-96.19	1,225.51	132.38	32.46	11.32	153.51	1,379.02
PARKER, CHARLES	1962	811.80	0.00	-55.61	756.18	28.86	18.76	6.55	41.08	797.26
PARRY, ANNIE M.	1928	1,321.70	0.00	-96.19	1,225.51	132.38	32.46	11.32	153.51	1,379.02
PARSLOW, WILLIAM A.	1935	1,321.70	0.00	-96.19	1,225.51	132.38	32.46	11.32	153.51	1,379.02
PARSONS, ROBERT & MARION	1993	214.74	0.00	-14.55	200.18	5.26	4.91	1.71	8.46	208.64
PATTEN, WILLIAM	1971	407.67	0.00	-27.94	379.72	14.72	9.43	3.29	20.86	400.58
PAUL SANDERSON	2002	810.75	0.00	-53.70	757.04	1.06	18.12	6.32	12.86	769.91
PEARL, DON	2002	245.00	0.00	-16.19	228.80	-0.21	5.46	1.91	3.34	232.15
PERKINS, PERCY T.	1948	2,623.71	0.00	-190.97	2,432.74	263.05	64.43	22.48	305.00	2,737.75
PETERSON, ARTHUR A.	1978	407.67	0.00	-27.94	379.72	14.72	9.43	3.29	20.86	400.58
PHILBRICK, MR/MRS SHERMAN	1988	215.06	0.00	-14.61	200.45	5.80	4.93	1.72	9.01	209.46
PHILBROOK, ANNIE A.	1930	1,321.70	0.00	-96.19	1,225.51	132.38	32.46	11.32	153.51	1,379.02
PICKERING, EDWIN H.	1935	1,321.70	0.00	-96.19	1,225.51	132.38	32.46	11.32	153.51	1,379.02
PICKERING, OLIVA S.	1925	1,321.70	0.00	-96.19	1,225.51	132.38	32.46	11.32	153.51	1,379.02
PINNEY, DICK & JANE	2009	1,514.01	0.00	-101.99	1,412.01	27.80	34.41	12.00	50.20	1,462.22
POLLARD, FLORENCE	2016	574.89	0.00	-38.97	535.93	14.13	13.15	4.59	22.69	558.61
POTTER, ROBERT E.	1935	1,321.70	0.00	-96.19	1,225.51	132.38	32.46	11.32	153.51	1,379.02
POWERS, MARTI	1996	213.71	0.00	-14.42	199.29	4.25	4.87	1.70	7.42	206.71
PRESTON, LUTHER	1989	215.64	0.00	-14.91	200.73	9.71	5.03	1.75	12.98	213.71
RAND, FRANK	1912	1,321.70	0.00	-96.19	1,225.51	132.38	32.46	11.32	153.51	1,379.02
RECORD, J.A.	1957	1,321.70	0.00	-96.19	1,225.51	132.38	32.46	11.32	153.51	1,379.02
REEVES, DONALD	2006	1,307.29	0.00	-89.32	1,217.96	42.99	30.14	10.51	62.61	1,280.57
REICHENBACH, KATHERINE	1978	407.67	0.00	-27.94	379.72	14.72	9.43	3.29	20.86	400.58
RICHARDS, DAVID & BRENDA	1965	814.21	0.00	-55.77	758.44	28.79	18.82	6.56	41.05	799.49
RICHARDS, FRANK & ELLA	1975	407.64	0.00	-27.94	379.70	14.68	9.43	3.29	20.82	400.52
RIDEOUT, HARRIAT A.	1917	1,321.70	0.00	-96.19	1,225.51	132.38	32.46	11.32	153.51	1,379.02
ROBIE, EDWARD	1930	1,321.70	0.00	-96.19	1,225.51	132.38	32.46	11.32	153.51	1,379.02
ROBINSON, ABEDNEGO	1952	2,623.71	0.00	-190.97	2,432.74	263.05	64.43	22.48	305.00	2,737.75
RODNEY & BONNIE GARDNER	1988	214.66	0.00	-14.40	200.26	2.99	4.86	1.69	6.15	206.41

NAME	DATE	Principal		New	Principal		Income		Current		Income		Total	
		Opening Balance	Funds		Closing Balance	Gains	Opening Balance	Current Income	Expense	Current Income	Closing Balance	Closing Balance	Closing Balance	Closing Balance
ROKES, MARY P.	1943	1,321.70	0.00	-96.19	1,225.51	132.38	32.46	11.32	153.51	1,379.02				
ROLSTON RUSSELL & IRVING	1951	1,962.79	0.00	-142.86	1,819.93	196.75	48.20	16.81	228.14	2,048.07				
ROLSTON, CORRINNE	1963	407.67	0.00	-27.94	379.72	14.72	9.43	3.29	20.86	400.58				
ROLSTON, PARKER A.	1957	1,321.70	0.00	-96.19	1,225.51	132.38	32.46	11.32	153.51	1,379.02				
ROWE, PERCY	1942	2,623.71	0.00	-190.97	2,432.74	263.05	64.43	22.48	305.00	2,737.75				
RUGG, RICHARD	1981	215.61	0.00	-14.90	200.71	9.62	5.03	1.75	12.89	213.60				
SAAD, FERRIS	1994	214.99	0.00	-14.69	200.30	7.07	4.96	1.73	10.30	210.60				
SAMONAS, JOHN	2007	620.42	0.00	-46.51	573.91	82.63	15.69	5.47	92.85	666.76				
SANDERSON, LYNN J.	1957	6,572.62	0.00	-478.53	6,094.09	661.10	161.46	56.32	766.24	6,860.33				
SANFORD, ALBERT & NORINE	1980	215.62	0.00	-14.90	200.72	9.62	5.03	1.75	12.89	213.61				
SANFORD, DOROTHY	1996	424.48	0.00	-28.49	395.99	6.23	9.61	3.35	12.49	408.48				
SARGENT, JOHN	2001	244.98	0.00	-16.02	228.96	-2.77	5.41	1.89	0.75	229.71				
SARGENT, JOHN & PAULA	1988	215.06	0.00	-14.61	200.45	5.80	4.93	1.72	9.01	209.46				
SARGENT, PETER & PAULA	1983	427.00	0.00	-28.76	398.23	7.80	9.71	3.39	14.12	412.36				
SAUNDERS, JUANITA	2001	163.48	0.00	-10.36	153.13	-6.93	3.49	1.22	-4.65	148.47				
SCHOOLS, BARBARA	1935	662.85	0.00	-48.23	614.62	66.23	16.27	5.68	76.83	691.45				
SCHURMAN, KENRETS	1960	812.15	0.00	-55.67	756.48	29.45	18.79	6.55	41.68	798.16				
SCHURMAN, MILTON	1968	811.97	0.00	-55.66	756.31	29.42	18.78	6.55	41.65	797.96				
SCULLY, EDWARD	2007	874.60	0.00	-60.77	813.83	44.06	20.50	7.15	57.41	871.24				
SEAVEY, BEATRICE	1996	529.20	0.00	-35.43	493.77	6.31	11.95	4.17	14.09	507.87				
SEAVEY, JOHN E.	1924	1,321.70	0.00	-96.19	1,225.51	132.38	32.46	11.32	153.51	1,379.02				
SEWALL, ARTHUR J.	1929	1,321.70	0.00	-96.19	1,225.51	132.38	32.46	11.32	153.51	1,379.02				
SHAPLEIGH, HENRY	1984	685.36	0.00	-46.02	639.35	10.23	15.53	5.42	20.34	659.68				
SHERWOOD, BRADBURY K.	1940	662.85	0.00	-48.23	614.62	66.23	16.27	5.68	76.83	691.45				
SHINE A. & BENNETT W.	1972	407.67	0.00	-27.94	379.72	14.72	9.43	3.29	20.86	400.58				
SHOVAN, ELLSWORTH	1986	215.07	0.00	-14.61	200.46	5.81	4.93	1.72	9.02	209.48				
SIMPSON, SELINA E.	1933	1,321.70	0.00	-96.19	1,225.51	132.38	32.46	11.32	153.51	1,379.02				
SIROIS, LIONEL	2002	811.22	0.00	-53.95	757.26	4.35	18.20	6.35	16.20	773.47				
SMALL, CARL & GOLD	1998	288.28	0.00	-19.09	269.20	0.22	6.44	2.25	4.41	273.61				
SMITH, ALFRED AND SUSAN	1991	215.15	0.00	-14.63	200.53	5.95	4.94	1.72	9.17	209.69				
SMITH, ELSIE E.	1951	1,962.79	0.00	-142.86	1,819.93	196.75	48.20	16.81	228.14	2,048.07				
SMITH, JAMES	1946	2,623.71	0.00	-190.97	2,432.74	263.05	64.43	22.48	305.00	2,737.75				



NAME	DATE	Principal Opening Balance	New Funds	Gains	Principal Closing Balance	Income Opening Balance	Current Income	Current Expense	Income Closing Balance	Total Closing Balance
SMITH, LILLIAN M.	1951	1,321.70	0.00	-96.19	1,225.51	132.38	32.46	11.32	153.51	1,379.02
SOULE, JOSEPH	1977	811.97	0.00	-55.66	756.31	29.42	18.78	6.55	41.65	797.96
SPEED, AUGUSTUS	1934	1,321.70	0.00	-96.19	1,225.51	132.38	32.46	11.32	153.51	1,379.02
SPENCER, ALLAN	1962	407.67	0.00	-27.94	379.72	14.72	9.43	3.29	20.86	400.58
SPENCER, L.B.	1958	1,321.70	0.00	-96.19	1,225.51	132.38	32.46	11.32	153.51	1,379.02
STAPLES, MARGARET	1959	1,321.70	0.00	-96.19	1,225.51	132.38	32.46	11.32	153.51	1,379.02
STEWART, BERTRAM E.	1935	662.85	0.00	-48.23	614.62	66.23	16.27	5.68	76.83	691.45
STIASEN EMMA OWEN	1949	1,321.70	0.00	-96.19	1,225.51	132.38	32.46	11.32	153.51	1,379.02
STIMPSON, ROBERT W.	1941	1,374.64	0.00	-100.03	1,274.61	137.40	33.75	11.77	159.38	1,433.99
STIVERS, WILLIAM & IRENE	1993	214.74	0.00	-14.55	200.18	5.26	4.91	1.71	8.46	208.64
STOCKER, JOHN W.	2005	1,301.90	0.00	-86.47	1,215.43	5.26	29.18	10.18	24.26	1,239.69
STREET, E. Z. SR.	1971	811.97	0.00	-55.66	756.31	29.42	18.78	6.55	41.65	797.96
STRONG, STANLEY & G.	1985	215.61	0.00	-14.90	200.71	9.63	5.03	1.75	12.90	213.62
SWETT, DENNIS	2006	620.42	0.00	-46.51	573.91	82.63	15.69	5.47	92.85	666.76
SYPHERS, LEROY & PRISCILLA	1986	215.07	0.00	-14.61	200.46	5.81	4.93	1.72	9.02	209.48
SYPHERS, LEROY & PRISCILLA	2005	533.73	0.00	-40.72	493.01	81.82	13.74	4.79	90.76	583.77
SYPHERS, LEROY /PRISCILLA	1987	215.75	0.00	-14.97	200.78	10.60	5.05	1.76	13.89	214.67
TALIENTI, CARL	1971	407.67	0.00	-27.94	379.72	14.72	9.43	3.29	20.86	400.58
TEBBETTS, MRS. FRANK	1973	407.67	0.00	-27.94	379.72	14.72	9.43	3.29	20.86	400.58
TELLES, VINCENT	1974	1,223.62	0.00	-83.94	1,139.68	45.26	28.32	9.88	63.70	1,203.38
THOMPSON, C.	2004	476.13	0.00	-31.93	444.20	6.51	10.77	3.76	13.53	457.73
THOMPSON, SUZZANE	1959	1,321.70	0.00	-96.19	1,225.51	132.38	32.46	11.32	153.51	1,379.02
TOBEY, ROBERT & JOANNE	2018	0.00	1,000.00	0.00	1,000.00	0.00	0.00	0.00	0.00	1,000.00
TODD, MARY	1964	407.67	0.00	-27.94	379.72	14.72	9.43	3.29	20.86	400.58
TOTH, C.	2010	417.61	0.00	-28.93	388.68	19.65	9.76	3.40	26.01	414.69
TOWLE, NARDENE	1995	213.29	0.00	-14.30	198.99	2.87	4.82	1.68	6.01	205.01
TROFRIMOVICH EFRIM	1950	1,321.70	0.00	-96.19	1,225.51	132.38	32.46	11.32	153.51	1,379.02
TRUEMAN NELLIE & MAHONEY	1940	1,321.70	0.00	-96.19	1,225.51	132.38	32.46	11.32	153.51	1,379.02
VALZANIA, ANGELO	1957	1,321.70	0.00	-96.19	1,225.51	132.38	32.46	11.32	153.51	1,379.02
VAN ETEN, RICHARD	1969	811.97	0.00	-55.66	756.31	29.42	18.78	6.55	41.65	797.96
VAUGHAN, BERTHA	1940	2,623.71	0.00	-190.97	2,432.74	263.05	64.43	22.48	305.00	2,737.75
VICKERY, STEPHEN & D.	1980	215.07	0.00	-14.61	200.46	5.83	4.93	1.72	9.04	209.50

NAME	DATE	Principal		New	Funds	Gains	Principal		Income		Current	Income		Total
		Opening Balance	Closing Balance				Closing Balance	Opening Balance	Opening Balance	Current Income		Expense	Closing Balance	Closing Balance
WAITT, HARRY P.	1983	427.54	398.49	0.00	0.00	-29.05	398.49	11.61	11.61	9.80	3.42	17.99	416.48	416.48
WALDREW, ELLIS G.	1955	2,623.71	2,432.74	0.00	0.00	-190.97	2,432.74	263.05	263.05	64.43	22.48	305.00	2,737.75	2,737.75
WALKER, WILLIAM A.	1952	1,321.70	1,225.51	0.00	0.00	-96.19	1,225.51	132.38	132.38	32.46	11.32	153.51	1,379.02	1,379.02
WATERHOUSE GEORGE H.	1956	2,623.65	2,432.69	0.00	0.00	-190.96	2,432.69	262.94	262.94	64.43	22.47	304.89	2,737.58	2,737.58
WATSON, ROBERT AND ANN	2011	415.54	386.00	0.00	0.00	-29.54	386.00	31.06	31.06	9.97	3.48	37.55	423.55	423.55
WEBSTER, MRS. JAMES	1936	662.85	614.62	0.00	0.00	-48.23	614.62	66.23	66.23	16.27	5.68	76.83	691.45	691.45
WEEKS & HUNTRESS	1958	2,623.71	2,432.74	0.00	0.00	-190.97	2,432.74	263.05	263.05	64.43	22.48	305.00	2,737.75	2,737.75
WEEKS, ADELAIDE	1943	1,321.70	1,225.51	0.00	0.00	-96.19	1,225.51	132.38	132.38	32.46	11.32	153.51	1,379.02	1,379.02
WEEKS, B.	2003	162.90	152.75	0.00	0.00	-10.15	152.75	-9.40	-9.40	3.43	1.20	-7.17	145.58	145.58
WEEKS, RUFUS	1930	3,922.53	3,637.02	0.00	0.00	-285.52	3,637.02	393.48	393.48	96.34	33.60	456.21	4,093.23	4,093.23
WEEKS, WILLIAM R.	1957	2,623.71	2,432.74	0.00	0.00	-190.97	2,432.74	263.05	263.05	64.43	22.48	305.00	2,737.75	2,737.75
WENDELL, J.H.	1933	3,919.76	3,634.46	0.00	0.00	-285.30	3,634.46	393.00	393.00	96.26	33.58	455.69	4,090.15	4,090.15
WENTWORTH, MR. & MRS.	1998	476.77	446.10	0.00	0.00	-30.67	446.10	-13.11	-13.11	10.35	3.61	-6.37	439.73	439.73
WENTWORTH, RICHARD	1975	407.67	379.72	0.00	0.00	-27.94	379.72	14.72	14.72	9.43	3.29	20.86	400.58	400.58
WESSELOFT, GRACE	1933	1,321.70	1,225.51	0.00	0.00	-96.19	1,225.51	132.38	132.38	32.46	11.32	153.51	1,379.02	1,379.02
WHITTEW, MARY MRS.	1949	1,321.70	1,225.51	0.00	0.00	-96.19	1,225.51	132.38	132.38	32.46	11.32	153.51	1,379.02	1,379.02
WHITTIER, ARCHIE J.	1951	1,321.72	1,225.52	0.00	0.00	-96.19	1,225.52	132.38	132.38	32.46	11.32	153.51	1,379.04	1,379.04
WIGGIN, LAURA M.	1939	1,321.81	1,225.61	0.00	0.00	-96.20	1,225.61	132.39	132.39	32.46	11.32	153.53	1,379.14	1,379.14
WILBUR, JAMES	1982	427.00	398.24	0.00	0.00	-28.76	398.24	7.79	7.79	9.70	3.39	14.11	412.35	412.35
WILLIAMS, ALICE	1977	407.67	379.72	0.00	0.00	-27.94	379.72	14.72	14.72	9.43	3.29	20.86	400.58	400.58
WILSON, DEVOLAS	2009	778.13	716.56	0.00	0.00	-61.57	716.56	152.65	152.65	20.78	7.25	166.18	882.74	882.74
WILSON, DOUGLAS A.	2013	1,302.77	1,212.19	0.00	0.00	-90.58	1,212.19	66.54	66.54	30.56	10.66	86.44	1,298.63	1,298.63
WILSON, FAY	1954	1,321.81	1,225.61	0.00	0.00	-96.20	1,225.61	132.39	132.39	32.46	11.32	153.53	1,379.14	1,379.14
WILSON, HERB & BARBARA	1985	426.81	398.15	0.00	0.00	-28.66	398.15	6.47	6.47	9.67	3.37	12.77	410.92	410.92
WIRLING, FRANK	1963	610.72	568.85	0.00	0.00	-41.87	568.85	22.17	22.17	14.13	4.93	31.36	600.21	600.21
WOLFE, JOHN AND PATRICIA	2011	825.44	768.12	0.00	0.00	-57.33	768.12	41.15	41.15	19.34	6.75	53.75	821.86	821.86
WOLFE, JOHN AND PATRICIA	2012	761.01	708.51	0.00	0.00	-52.51	708.51	32.71	32.71	17.72	6.18	44.25	752.75	752.75
WORTMAN, MRS. HARRY	1974	407.67	379.72	0.00	0.00	-27.94	379.72	14.72	14.72	9.43	3.29	20.86	400.58	400.58
WRAY, HENRY & CYNTHIA	1977	811.97	756.31	0.00	0.00	-55.66	756.31	29.42	29.42	18.78	6.55	41.65	797.96	797.96
WROBLEWSKI, SIGMUND	1973	407.67	379.72	0.00	0.00	-27.94	379.72	14.72	14.72	9.43	3.29	20.86	400.58	400.58
YORK, E. J.	1939	1,839.24	1,705.41	0.00	0.00	-133.83	1,705.41	183.84	183.84	45.16	15.75	213.24	1,918.65	1,918.65
YOUNG, KENNETH SR.	1978	974.75	908.04	0.00	0.00	-66.72	908.04	33.78	33.78	22.51	7.85	48.43	956.47	956.47

## ~ TREASURER'S REPORT ~

**I**t has been a pleasure serving the Town of Greenland for the past year. The Treasurer's Report for the Year Ending December 31, 2018 is as follows.

### GENERAL FUND

Balance 12/31/17	\$5,473,762.69
Balance 12/31/18	\$5,527,814.04

Effective mid June 2018, the Town of Greenland negotiated an additional 1.33% increase in the int. rate. The current rate is 1.88%. From July 1-Dec. 31, this resulted in an additional \$25,933 in int. income. The rate will increase in Feb. 2019 to 2.34% resulting in even higher interest income.

### SPECIAL AMBULANCE FUND

Balance 12/31/17	\$ 199,861.87
Balance 12/31/18	\$ 132,043.97

### RECREATION FUND

Balance 12/31/17	\$ 68,200.39
Balance 12/31/18	\$ 74,576.90

### POLICE SPECIAL DETAIL FUND

Balance 12/31/17	\$ 90,215.30
Balance 12/31/18	\$ 177,222.53

### FIRE INSPECTION FUND

Balance 12/31/17	\$ 30,466.76
Balance 12/31/18	\$ 29,289.23

### PLANNING BOARD ESCROW FUND

Balance 12/31/17	\$ 22,025.57
Balance 12/31/18	\$ 10,760.12

### LIBRARY CAPITAL FUND

Balance 12/31/17	\$ 0.00
Balance 12/31/18	\$ 2,897,064.67

Account opened in 10/26/18

Respectfully submitted,

R. Mark Raque  
Treasurer



## ~SUMMARY OF RECEIPTS AND EXPENSES~

### GENERAL GOVERNMENT

Executive	\$213,023.70
Election, Reg. & Vital Statistics	68,363.71
Financial Administration	132,125.30
Legal Expense	22,553.35
Personnel Administration	406,457.99
Planning & Zoning	31,136.42
General Government Buildings	79,540.21
Cemeteries	2,675.14
Insurance	78,854.77
Advertising & Regional Assoc.	8,578.00
Trust Funds & Tax Sale Costs	1,010.76
Debt Service & Interest on Tan	92,992.20

### PUBLIC SAFETY

Police Department	\$914,632.31
Fire Department	371,711.50
Ambulance	9,275.61
Building Inspection	60,802.93
Emergency Mgmt.	11,752.07

### HIGHWAY & STREETS

Administration	\$ 18,234.77
Highways & Streets	728,055.18
Street Lighting	10,416.00

### SANITATION

Administration	\$ 57,579.04
Solid Waste Collection	53,521.62
Solid Waste Disposal	106,458.27

### HEALTH/WELFARE

Administration	\$ 1,235.00
Pest & Animal Control	20,000.00
Health Agencies & Hosp. & Other	12,335.00
Administration & Direct Assist.	21,286.93

### CULTURE & RECREATION

Parks & Recreation	\$ 25,882.10
Library	316,526.54
Patriotic Purposes	1,763.00

### CONSERVATION

Admin. & Purchase of Natural Resources	\$ 1,272.88
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**WARRANT ARTICLES**

Article 8 – Fire Station Design	6,400.00
Article 9 – Fire Station Roof	59,900.00
Article 10 – Fire Department Air Packs	151,355.80
Article 11 – Road Improvement Capital Reserve Fund	195,000.00
Article 14 – Road Improvements	21,199.00
Article 15 – Town Equipment Capital Reserve Fund	25,000.00
Article 16 – Transfer Station Capital Reserve Fund	25,000.00
Article 18 – Ambulance Fees	3,931.01
Article 19 – Police Equipment Capital Reserve Fund	2,500.00
Article 21 – Trustee of Trust Funds Bookkeeper	500.00

**TOTAL EXPENSES - 2018 WARRANT 4,370,838.11****TAXES**

Land Use Change Taxes - General Fund	\$70,000.00
Timber Taxes	1,374.96
Interest & Penalties on Delinquent Taxes	31,429.55

**LICENSES, PERMITS & FEES**

Business Licenses & Permits	\$ 17,386.20
Motor Vehicle Permit Fees	1,069,564.83
Building Permits	56,959.70
Other Licenses, Permits & Fees (including boats & snowmobiles, ATVs, etc)	32,660.35

**FROM FEDERAL GOVERNMENT \$ 16,710.92****FROM STATE**

Meals & Rooms Tax Distribution	\$206,702.88
Highway Block Grant	87,576.46
Other (Including Railroad Tax)	48,613.84

**OTHER GOVERNMENTS - CHARGES FOR SERVICES**

Income from Departments	\$ 49,931.56
Other Charges	1,764.39
Inventory Penalty	0.00

**MISCELLANEOUS REVENUES**

Interest on Investments	36,990.91
Other Miscellaneous Revenue	15,892.61
Sale of Town Property	0.00

**INTERFUND OPERATING TRANSFERS IN**

From Capital Reserve Funds	39,305.19
From Trust & Fiduciary Funds	3,541.69
From Ambulance/Fire Special Fund/Police Detail	71,895.23

**OTHER FINANCING SOURCES**

Amounts Voted from Fund Balance	\$270,000.00
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**TOTAL REVENUES & CREDITS (less property tax) 2,128,301.27**

## ~ SCHEDULE OF TOWN INSURED PROPERTY ~

As of December 31, 2018

Property Name	Location	Building Value	Contents
Bandstand	Remembrance Park	\$ 26,000.00	N/A
Concession Stand	Caswell Field	\$ 65,000.00	\$ 4,000.00
Concession Stand	Krasko Field	\$ 14,300.00	\$ 13,200.00
Concession Stand	Post Road Fields	\$ 14,300.00	\$ 13,200.00
Dump Building	Cemetery Lane	\$ 19,800.00	\$ 71,500.00
Garage	583 Portsmouth Ave.	\$ 146,000.00	N/A
Gazebo	Post Road/Ptsmth Ave.	\$ 29,000.00	N/A
Highway Building	11 Town Square	\$ 224,000.00	\$ 51,000.00
Municipal Complex	11 Town Square	\$ 1,160,000.00	\$ 230,000.00
Police Station	10 Town Square	\$ 1,367,000.00	\$ 222,000.00
Recreation Storage	Krasko Field	\$ 45,000.00	\$ 14,000.00
Shed/Recycling Center	Cemetery Lane	\$ 6,000.00	N/A
Weeks Public Library	36 Post Road	\$ 660,000.00	\$ 252,000.00
Public Works Bldg.	13 Town Square	\$ 146,000.00	\$ 100,000.00
Records Storage Shed	13 Town Square	\$ 16,000.00	\$ 1,000.00
Outside Equipment	Krasko Field (lights)	\$ 16,500.00	
Other Property	Fire Dept.-Air packs	\$ 114,448.00	
	Fire Dept.-Difibul.	\$ 22,391.00	
	Fire Dept.-Pwr. Stretcher	\$ 10,722.00	
	Transfer St.- Baler	\$ 17,606.00	
	Transfer St.-Compact.	\$ 20,000.00	

### Vehicle Schedule

Year	Make/Model	Description	Department
2015	KME	Reel Truck	Fire Dept.
2007	Smeal	Fire Truck -Pumper	Fire Dept.
2009	KME	Fire Truck-Tanker	Fire Dept.
2003	Ford	F250 Utility	Fire Dept.
2013	Ford	E450 Ambulance	Fire Dept.
		Cargo Trailer	Fire Dept.
2009	Ford	Crown Victoria	Administration
2013	Ford	Taurus	Building Dept.
2010	Ford	Crown Victoria	Police Dept.
2011	Ford	Crown Victoria	Police Dept.
2013	Ford	Explorer	Police Dept.
2014	Ford	Explorer	Police Dept.
2015	Ford	Explorer	Police Dept.
2016	Ford	Explorer	Police Dept.
2016	Harley Davidson	Motorcycle	Police Dept.
2017	Ford	Explorer	Police Dept.
		Radar/Speed Trailer	Police Dept.
2016	GMC	3500 Diesel	Prop. Maint.
		Equip. Trailer	Prop. Maint.
		Lawn Tractor	Prop. Maint.
		ATV	Prop. Maint.
		Front End Loader	Prop. Maint.
		Skid Steer	Prop. Maint.



## ~ PLANNING BOARD ~

2018 saw the completion of several major projects that were approved by the Planning Board: Bluebird Storage, Dance Innovations and Bramber Green. Three homes were completed and occupied at Seavey Way, another three are being built, and four lots remain vacant.

Traffic concerns with the further development of Pease are at the top of the Planning Board's list for 2019. In the upcoming year the Planning Board will update the Town's Master Plan, which is a major undertaking. Zoning Ordinances will be reviewed throughout the year and amended for the 2020 Town Meeting. The Planning Board will continue to examine the Town's requirements for roads.

Mark Fougere, the Planning Board Consultant, worked tirelessly throughout 2018 and has proved patience is a virtue. He is available the first and third Thursday of every month at the Town Offices, from 1:30 p.m. to 4:30 p.m. Agendas for the Planning Board work sessions and public hearings are available on the Town website.

In closing, I would like to thank the members of all Boards, Committees and Commissions in Town for their dedication and hard work. Without you volunteering your time and effort, Greenland would not be a great place to work, live and raise a family.

Respectfully submitted,

Stu Gerome  
Planning Board, Chair



## ~ RECYCLING REPORT ~

The nation's attention has been on recycling in 2018. The market for many of the recycled materials saw a sharp decline. It is important that single stream recycling loads are not being contaminated with any food waste, plastic bags, styrofoam and/or trash. I want to say the staff did a great job of monitoring and removing what should never have been thrown in the recycling container. Our 2018 contract with EcoMaine for recycling allows us unlimited disposal at no cost as long as the loads are not contaminated. So, the more we recycle and the less goes into the trash, the more the Town saves money!

Bulky waste for 2018 was \$26,869.00 at 191.51 tons, compared to 2017 being \$26,938. Household waste for 2018 was up to 914.97 tons costing \$100,774.93, compared to 2017 being 899 tons. Recycling tonnage for 2018 went down to 351.58 tons, compared to 2017 being 385 tons. Our cost for recycling was \$11,184.00. As a Town, we should be doing a lot better to get household waste down and recycling up. For electronics, we took in 20,570 units at a cost of \$2,975.90. Metal recycling was a wash for what we received and what we paid to have it hauled away. The good news is we did 14,420 pounds of aluminum cans, which generated \$7,196.80.

We installed a new building at the Transfer Station late in the year. The new building will provide a place for the workers to have lunch and to get out of the weather. We had to say good-bye to Kevin Van Etten who retired this fall; we wish him well in his new adventures.

I am responsible for the operation of the Transfer Station and the attendants are there to assist residents with help when needed. If any resident has a concern or suggestion for the Transfer Station, feel free to bring it to our attention. We are there to serve your needs.

Respectfully submitted,

Paul Hayden  
Property Maintenance Supervisor/Road Agent



## ~ RECREATION COMMISSION~

This marks my second year as the Director of the Recreation Committee. I would like to thank the members whose selfless work has made this year most successful. Erika Coombs, Ken Avery, Matt Gladu, Adam Bottrill, DJ Haskins, Jeff McNally and our Selectman representative, Chester Deorocki. This past year brought greater participation and new program offerings. I would also like to thank the parents for all their help coaching, transporting and supporting the children.

The Recreation Commission offers soccer in the fall, basketball in the winter, and in the spring we have instructional softball, t-ball and baseball programs.

One of our most popular programs is Coyote Club. Coyote Club is a program developed by John Pazdon and Mary Mazur in 2007 to introduce children to nature-based studies, native crafts and environmental stewardship.

The Recreation Commission brings Family Skate Night, free to any Greenland resident and friends of the Greenland Recreation, twice a year at the Puddledock Rink at Strawberry Bank in Portsmouth.

2018 brought a new program to our program, Pickleball. Pickleball is a paddle sport (similar to a racquet sport) that combines elements of badminton, tennis, and table tennis. Two or four players use solid paddles made of wood or composite materials to hit a perforated polymer ball, similar to a wiffle ball, over a net. The sport shares features of other racquet sports, the dimensions and layout of a badminton court, and a net and rules somewhat similar to tennis, with several modifications. Pickleball was invented in the mid-1960's as a children's backyard pastime.

We are always looking for new ideas and members to assist us in our programs. For more information or contact information, please visit our website [www.greenlandrec.com](http://www.greenlandrec.com) or contact the town office for meeting information. Please don't hesitate to reach out with any questions or ideas.

Respectfully Submitted,

Sharon Hussey-McLaughlin  
Recreation Director





## ~WEEKS PUBLIC LIBRARY~



Following a successful campaign to have the voters approve a \$2.9 million bond for an addition to the Library, the Trustees went to work to bring the addition to a brick and mortar reality. They hired Lavallee/Brensinger to do detailed architectural drawings, Bauen Corporation as construction manager and Underwood Engineers for engineering services. Onsite, a survey was done, test pits were dug and necessary tree removal was performed in anticipation of the beginning of construction in 2019. In addition, in a spirit of cooperation, the Trustees have responded to numerous requests from the Board of Selectmen and Planning Boards for meetings and project details as we move forward.

Respectfully submitted,

Marcia McLaughlin  
Trustee Chair

### **The Year in Review**

Residents had access to 28,790 items in the building, some in storage boxes or overflow piles due to the lack of shelving space, in addition to 29,456 downloadable eBooks, 19,350 downloadable audiobooks, and beginning in June, 25 eMagazine titles through the OverDrive New Hampshire Downloadable Books Service. Additional eBooks were available to residents; 11 Kindle eBooks on our Kindle devices, and 35 Advantage Account eBooks through the downloadable service. Residents could also check out the telescope, the kill-a-watt meter, a ukulele, and the Early Literacy iPad. Through the New Hampshire State Library, residents had access to the EBSCOhost databases which provides full-text access to many journal articles and Novelist for Readers' Advisory suggestions. Residents also had access to locally supported databases that included Ancestry Library Edition, Heritage Quest, Mango Languages, Universal Class, World Book online and nine months of the Morningstar Investment Research Center. When not put away in storage due to space issues, residents could submit 3D print requests. The library's operational hours remained unchanged. The library is open six days a week for a total of 51 hours and continues to be staffed with only two full-time employees and five part-time employees. One part-time staff member left the library this year. Heather Lindsay, our part-time programming librarian for grades K-8, left in August for a full-time position. Claire Beihl joined our team in September as our new part-time programming librarian for grades K-8.

Each month the Weeks Public Library is filled with a variety of events planned for all ages to meet our mission of active learning. We continue to strive to provide quality materials and events to patrons of all ages within our small space. This year Instagram was added to the website to showcase our events. It is updated regularly so be sure to take a look.

Adult events ranged from art/craft workshops, classic movie nights, American Mah Jongg sessions, cribbage nights, travelogues, lectures, monthly book discussions, Friday Morning Group gatherings, summer reading, and one-on-one tutoring sessions. The Mah Jongg sessions continued on Tuesday mornings and Wednesday evenings to meet the demand and varying schedules. Adults learned how to help their children with organizational skills and habits, traveled vicariously to Morocco, discussed art, learned genealogy research tips, created their own key fob while learning about the 3D printing process, cruised NH history via the NH historical markers, uncovered the paranormal world, painted beach houses, and learned indigo dying techniques while making beautiful indigo dyed scarves.

In 2018, events offered for preschool to grade 4 included weekly and monthly programs like craft weeks, Family Story Times, book clubs, and Lego Building day. This summer a second morning was added for Family Story Times giving families two times to choose from to best fit their schedules. We also offered movies, holiday parties, and special events like Cow Day and large group station events. Staff also continued outreach activities at the school with Literary Lunch for grades 3 & 4 and book talks for grades 5 & 6. Highlights from the year for preschool to grade 4 include the Crazy 8s Math Club, Little Makers sessions, Magic Tree House book club meetings, several book club meetings for grade 4 & 5, and a few workshops run

by the Grades 5+ Planners. With a staff change in September events offered included a slime workshop, an Elephant and Piggie Day, an origami workshop and the Winter Wonderland Party. Reverend Fellows, pastor of the Community Congregational Church, ran a magic workshop in October that culminated in a magic show put on by the budding magicians and Reverend Fellows.

The K-4 Summer Reading Program kicked-off with the Mad Science: Sounds Like Science presentation and continued with drop-in maker music sessions and music craft days, a visit from the Cochecho Valley Humane Society, a Pete the Cat Music Party, and a Yoga & Mindfulness series for ages 2-6. Several events were offered twice on the same day to accommodate the many different family schedules. Through a partnership with the Friends and Scholastic Literacy, summer reading prizes included a variety of paperback books for preschoolers to grade 4. Again this year, prizes were earned by tracking library visits.

Special Tech Team and Makers Meetings were planned for grades 5 and up. Tech Team events included 3D printing sessions, circuitry, Claymation, and a retro gaming day. At Makers Meetings participants made essential oil diffusers, boho lantern jars, blackout poems, and marbled paper. They even made dog toys which were donated to the Cochecho Valley Humane Society and the NHSPCA. Monthly slime workshops offered a variety of slime projects: fishbowl slime, foam slime, fruit slice slime and sand slime. Program Planners offered a book binding session and a Fancy Fantasy session for grades 2-4. This year we were able to offer a baby-sitting workshop during the school year. This is always a popular program for grades 6 and up. Events offered in the fall included a haunted gingerbread house workshop, a minute-to-win-it challenge, an origami workshop, a gift creation station and independent activities for anyone looking for an afterschool challenge. Program Planners met all year planning programs for grades K-4 or themselves.

The Dance Dance Revolution Party held in June was used as the grades 5 and up summer kick-off event. It was held after school before school was out for the summer. Participants could register for the grade 5 and up summer reading program which offered events at various times and the reading bingo challenges. Scheduled events included a movie and pizza night, a paint session, a slime workshop, a food tasting challenge, a tie dying workshop, and the final ice cream celebration. Some events were offered twice on the same day, once in the afternoon and then again in the evening to accommodate the different family schedules. The summer reading bingo challenge included incentives provided by the Friends and a variety of prizes for the final raffle. Raffle prizes consisted of generous donations from local businesses and prizes purchased with funds from the Friends.

All events offered many creative learning options along with fun opportunities to socialize. It's amazing what can be learned at the library!





## Community Support

In 2018 the Friends hosted two New Hampshire history program through NH Humanities "Humanities to Go" program. The programs were "Discovering New England Stone Walls" and "Exemplary Country Estates of New Hampshire." The Friends held several fundraisers and partnered with the Library Trustees on The Fabulous Find fundraiser in Kittery which added \$4,288.69 to the Friends' Building Fund. During the year, the Friends sponsored all three holiday parties, prizes for all three summer reading programs, and pizza for grades 5 and up. They also provided refreshments for National Library Week, National Friends of the Library Week, and the holiday refreshments in December. They renewed the Boston Children's Museum through November but decided not to continue offering it beyond that due to low usage. They also sponsored passes to the Museum of Science in Boston, the New England Aquarium in Boston, the NH State Parks, and the Currier Museum of Art in Manchester. However, the Currier pass was not renewed for 2019 due to low usage.

Additional museum passes for residents were sponsored by the Greenland Women's Club. The Women's Club continued to sponsor the Children's Museum of New Hampshire in Dover, the Seacoast Science Center in Rye, the Museum of Fine Arts in Boston, and the Prescott Park buttons.

We are very grateful to the Friends and the Women's Club for their continued support.

Volunteers assisted with shelving, yard maintenance, caster replacement, and adult programs.

## Maintenance and Repair Projects

Maintenance and repairs included fire extinguisher inspection, furnace maintenance, touch-up painting of the front door, bush trimming and weeding, new ballasts and light bulbs as needed in several school house light fixtures, biannual pest control treatments, replacement of smoke chambers in all smoke detectors, caster replacement on several book bins, and gutter cleaning.

Respectfully submitted,

Denise Grimse, Director

Susan MacDonald, Assistant Direct/Children's Librarian





## Statistics

	2018	2017	2016	2015	2014	2013	2012	2011
	=====	=====	=====	=====	=====	=====	=====	=====
<b>Total Circulation</b>	<b>34,615</b>	<b>37,154</b>	<b>38,042</b>	<b>40,763</b>	<b>44,841</b>	<b>47,499</b>	<b>47,639</b>	<b>45,876</b>
<b>Change</b>	<b>-6.83%</b>	<b>-2.33%</b>	<b>-6.68%</b>	<b>-9.09%</b>	<b>-5.60%</b>	<b>-0.29%</b>	<b>3.84%</b>	<b>8.08%</b>
Adult Books	8,270	8,290	7,990	9,439	10,888	9,112	10,086	11,138
Young Adult Books	1,121	703	929	1,098	1,519	1,473	1,580	2,115
Children's Books	12,226	12,951	13,803	13,656	13,941	14,157	14,106	12,426
Audio/Visual	10,051	12,231	12,345	15,230	17,312	19,482	20,228	18,820
<b>NH Downloadable Books Checkouts</b>	<b>4,466</b>	<b>4,149</b>	<b>4,038</b>	<b>3,816</b>	<b>3,193</b>	<b>2,799</b>	<b>2,090</b>	<b>1,683</b>
<b>Number of New Cards Issued</b>	<b>162</b>	<b>129</b>	<b>143</b>	<b>136</b>	<b>144</b>	<b>184</b>	<b>134</b>	<b>166</b>
<b>Library Card Holders</b>	<b>1,477</b>	<b>2,136</b>	<b>2,116</b>	<b>2,002</b>	<b>1,883</b>	<b>1,750</b>	<b>1,583</b>	<b>1,881</b>
<b>Holdings</b>	<b>28,790</b>	<b>28,549</b>	<b>28,093</b>	<b>27,459</b>	<b>26,571</b>	<b>26,163</b>	<b>25,425</b>	<b>25,389</b>
Added	2,437	2,334	2,787	3,076	2,744	2,854	2,732	2,856
Weeded	1,855	1,831	1,965	2,104	2,363	2,083	2,347	1,441
<b>Interlibrary Loan</b>								
Items Borrowed	1,474	1,535	1,459	1,230	1,370	1,450	1,562	1,632
Items Loaned	1,160	1,587	1,640	1,406	1,343	1,420	1,354	1,372
<b>Programming</b>								
Programs	498	450	351	332	341	367	358	350
Attendance	3,365	3,816	3,104	3,233	4,090	3,570	3,998	3,661



**Financials****2018 Income**

Copies/Faxes	\$542.00	Income from previous years that was used in 2018:
Damaged/Lost Materials	\$463.00	\$601 from 2016 & 2017 Copies/Faxes; \$423 from 2017 Damaged/Lost;
Donations	\$686.00	\$367 from 2016 & 2017 Donations; \$150 from 2017 Non-Resident Card fees;
Nonresident Cards	\$200.00	\$3,223 from 2017 Trust Funds.
Unanticipated Income	\$0.00	
Trust Funds	\$2,886.70	Income from 2018 that will be used in 2019:
Interest	\$12.17	\$542 from 2018 Copies/Faxes; \$463 from 2018 Damaged/Lost Materials;
Town Appropriation	\$293,518.00	\$686 from 2018 Donations; \$200 from 2018 Non-Resident Cards;
<b>Total Income</b>	<u>\$298,307.87</u>	\$2,886 from 2018 Trust Funds.

**2018 Expenses**

Administration	\$18,766.25	
Library Materials	\$38,515.05	
Operations and Maintenance	\$16,154.29	
Salaries & Benefits	\$211,187.85	
Utilities	\$7,561.36	Funds returned to the General Fund: \$6,109.37
<b>Total Expenses</b>	<u>\$292,184.80</u>	

**Operational Accounts:****Checking Account**

Balance on December 31, 2018 \$17,450.17

**Money Market**

Balance on December 31, 2018 \$31,199.22

**Investment Accounts:****Savings**

Balance as of December 31, 2017 \$1,087.44

withdrawals \$0.00  
interest \$0.11

Balance as of December 31, 2018 \$1,087.55

**Checking (Building Fund)**

Balance on December 31, 2017 \$3,201.86

deposits \$2.00  
withdrawals -\$1,877.12

Balance on December 31, 2018 \$1,328.74

**Money Market (Building Fund 2)**

Balance on December 31, 2017 \$24,652.94

deposits \$2,000.00  
interest \$5.04

Balance on December 31, 2018 \$26,657.98

**New Hampshire Public Deposit Investment Pool  
(MBIA Asset Management)**

Balance on December 31, 2017 \$0.00

deposits \$0.00  
withdrawals \$0.00

Balance on December 31, 2018 \$0.00

**~ 2018 WAGES OF TOWN EMPLOYEES ~**

<b>Name</b>	<b>Title</b>	<b><u>Salary/ Reg. Wages</u></b>	<b><u>Overtime, Grants, Pay for Leave</u></b>	<b><u>Special Details</u></b>	<b><u>Total Gross Pay</u></b>
Anania, Peter	Firefighter/EMT	\$ 20,692.31			\$ 20,692.31
Anderson, Karen	Town Administrator	\$ 79,546.32	\$ 2,893.68		\$ 82,440.00
Atkinson, Lee	Library Assistant	\$ 19,431.55			\$ 19,431.55
Bates, Martha	Election Worker	\$ 237.00			\$ 237.00
Bauer, Amy	Deputy Town Clerk/Tax Collector	\$ 40,348.82	\$ 1,945.64		\$ 42,294.46
Beihl, Claire	Librarian PT	\$ 8,010.51			\$ 8,010.51
Berry, Brandt	Firefighter/EMT	\$ 9,336.99			\$ 9,336.99
Bertogli, Wayne	Police Officer	\$ 62,953.95	\$ 15,904.27	\$ 4,092.00	\$ 82,950.22
Bouffard, Dean	Moderator	\$ 1,200.00			\$ 1,200.00
Brackett, Anthony	Transfer Station Attendant	\$ 6,336.64			\$ 6,336.64
Chamberlain, Carol	Library Assistant	\$ 10,113.51			\$ 10,113.51
Churchill- Broadberry, Joshua	Conservation Intern	\$ 545.25			\$ 545.25
Collins, Timothy	Emergency Mgmt. Director	\$ 7,448.00			\$ 7,448.00
Cook III, Robert	Firefighter/EMT	\$ 2,082.50			\$ 2,082.50
Cormier, James	Police Officer	\$ 62,511.96	\$ 6,776.58	\$ 4,092.00	\$ 73,380.54
Cote, Dennis	Emergency Mgmt. Director	\$ 1,400.00			\$ 1,400.00
Cox, Kathy	Election Worker	\$ 45.00			\$ 45.00
Cresta, Katherine	Fire Department Secretary	\$ 4,900.00			\$ 4,900.00
Cresta, Ralph	Chief, Fire Department	\$ 35,000.00			\$ 35,000.00
Crosby, Margaret	Firefighter/EMT	\$ 3,434.75			\$ 3,434.75
Cummings, Lizbeth	Secretary/ Bookkeeper	\$ 35,035.02	\$ 1,014.34		\$ 36,049.36
Deorocki, Chester	Selectman	\$ 3,225.00			\$ 3,225.00
Duplessis, Thomas	Firefighter/EMT	\$ 75.00			\$ 75.00
Fieldsend, Henry	Transfer Station Attendant	\$ 477.90			\$ 477.90
Fletcher, Barbara	Election Worker	\$ 155.00			\$ 155.00
Floyd, Michael	Firefighter/EMT	\$ 28,995.07			\$ 28,995.07
Forrest, Kevin	Selectman	\$ 591.54			\$ 591.54
Francois, Timothy	Transfer Station Attendant	\$ 10,032.11			\$ 10,032.11
Gobbi, Matthew	Parks Laborer	\$ 3,847.50			\$ 3,847.50
Gobbi, Michael	Police Officer	\$ 56,806.46	\$ 9,999.39	\$ 9,372.00	\$ 76,177.85
Gorski, Alexandria	Firefighter/EMT	\$ 1,167.05			\$ 1,167.05
Gouzoules, Winston	Supervisor of Checklist	\$ 1,050.00			\$ 1,050.00



Graham, Alanna	Firefighter/EMT	\$ 1,520.10			\$ 1,520.10
Graham, Judith	Firefighter/EMT	\$ 805.05			\$ 805.05
Grant, Jane	Election Worker	\$ 130.00			\$ 130.00
Greenbaum, Zak	Firefighter/EMT	\$ 5,322.00			\$ 5,322.00
Grimse, Denise	Library Director	\$ 61,774.66			\$ 61,774.66
Grodan, Robert	Transfer Station Attendant	\$ 14,339.73			\$ 14,339.73
Hanley, Paul	Firefighter/EMT	\$ 5,270.00			\$ 5,270.00
Harnois, Greg	Lt., Firefighter/EMT	\$ 30,460.29			\$ 30,460.29
Hartmann, Jeriann	Election Worker	\$ 42.50			\$ 42.50
Hartmann, Theodore	Firefighter/EMT	\$ 420.00			\$ 420.00
Hayden, Paul	Property Maint. Super., Cemetery Sexton	\$ 55,249.14			\$ 55,249.14
Hazzard, Richard	Firefighter/EMT	\$ 1,800.00			\$ 1,800.00
Holt, Robert	Firefighter/EMT	\$ 120.00			\$ 120.00
Hussey, Charlotte	Secretary of the Boards	\$ 36,515.58	\$ 3,091.40		\$ 39,606.98
Hussey, Robert	Selectman	\$ 3,000.00			\$ 3,000.00
Hussey, Ronald	Transfer Station Attendant	\$ 5,100.50			\$ 5,100.50
Hussey-McLaughlin, Sharon	Deputy Treasurer	\$ 40.00			\$ 40.00
Ireland Jr., Charles	Transfer Station Attendant	\$ 16,392.93			\$ 16,392.93
Izzo, Robert	Firefighter/EMT	\$ 14,703.00			\$ 14,703.00
Kurkul, David	Lieutenant, Police Department	\$ 71,259.22	\$ 13,996.09	\$ 1,848.00	\$ 87,103.31
LaMontagne, Sean	Firefighter/EMT	\$ 4,031.10			\$ 4,031.10
Laurent, Tara	Chief, Police Department	\$ 91,485.33	\$ 2,968.06		\$ 94,453.39
Leahy, Brian	Police Officer	\$ 21,660.99	\$ 2,795.28	\$ 4,862.00	\$ 29,318.27
Lebar, William	Grounds Maintenance Worker	\$ 5,617.50			\$ 5,617.50
Lennon, Jacob	Firefighter/EMT	\$ 21,213.63			\$ 21,213.63
Lindsay, Heather	Librarian	\$ 17,825.02			\$ 17,825.02
MacDonald, Susan	Asst. Library Director	\$ 42,869.28			\$ 42,869.28
Maher, Tom	Firefighter/EMT	\$ 390.00			\$ 390.00
Marchese, James	Building Inspector /Code Enforcement	\$ 57,768.03	\$ 223.68		\$ 57,991.71
McClare, Timothy	Part-Time Police Officer	\$ 1,373.61		\$ 33,825.00	\$ 35,198.61
McLaughlin, Bill	Emerg. Mgmt.	\$ 300.00			\$ 300.00

Miles, Tina	Treasurer	\$ 1,008.05			\$ 1,008.05
Miller, Donald	Emergency Mgmt.	\$ 225.00			\$ 225.00
Miner, Patrick	Firefighter/EMT	\$ 13,122.49			\$ 13,122.49
Molleur, Elaine	Library Assistant	\$ 10,074.54			\$ 10,074.54
Mooers, Margaret	Library Assistant	\$ 12,589.42			\$ 12,589.42
Morgan, Marguerite	Town Clerk/Tax Collector	\$ 53,754.67	\$ 750.00		\$ 54,504.67
Morgan, Vaughan	Selectman	\$ 3,225.00			\$ 3,225.00
Newman, Richard	Part-Time Police Officer	\$ 7,799.28		\$ 27,170.00	\$ 34,969.28
Nickerson, Michael	Firefighter/EMT	\$ 5,797.95			\$ 5,797.95
Page, Marilyn	Election Worker	\$ 50.00			\$ 50.00
Pearl, Christopher	Firefighter/EMT	\$ 225.00			\$ 225.00
Peirce, Jeffrey	Part-Time Police Officer	\$ 2,615.95		\$ 9,460.00	\$ 12,075.95
Penacho, Colleen	Trustee of Trust Funds /Supervisor of Checklist	\$ 2,550.00			\$ 2,550.00
Philbrick, Joseph	Supervisor of Checklist	\$ 1,050.00			\$ 1,050.00
Raque, Mark	Treasurer	\$ 3,958.27			\$ 3,958.27
Riffert, William	Firefighter/EMT	\$ 16,755.90			\$ 16,755.90
Rolston, Elizabeth	Election Worker/Emergency Mgmt.	\$ 280.00			\$ 280.00
Rolston, James	Selectman	\$ 3,391.65			\$ 3,391.65
Sanderson, Paul	Selectman	\$ 3,000.00			\$ 3,000.00
Sardinha, Jonathan	Policeman	\$ 52,512.53	\$ 5,908.34	\$ 2,530.00	\$ 60,950.87
Sawyer, Dawn	Lieutenant, Police Department	\$ 1,533.13	\$ 380.84		\$ 1,913.97
Schmit, Kevin	Firefighter/EMT	\$ 195.00			\$ 195.00
Seavey, John	Firefighter/EMT	\$ 150.00			\$ 150.00
Shaw, Dana	Election Worker	\$ 80.00			\$ 80.00
Silver, Andrew	Firefighter/EMT	\$ 3,378.35			\$ 3,378.35
Simpson, Derek	Firefighter/EMT	\$ 125.00			\$ 125.00
St. Cyr-Butler, Paul	Lieutenant, Firefighter/EMT	\$ 19,935.46			\$ 19,935.46
Tillman, Thomas	Firefighter/EMT	\$ 17,088.49		\$ 176.00	\$ 17,264.49
Tretter, Elizabeth	Secretary, Police Department	\$ 40,610.50			\$ 40,610.50
VanEtten, Kevin	Transfer Station Attendant	\$ 5,964.39			\$ 5,964.39
Young, Wayne	Sergeant, Police Department	\$ 65,039.37	\$ 15,145.64	\$ 12,672.00	\$ 92,857.01
Zechel, Nancy	Election Worker	\$ 72.50			\$ 72.50

TOWN OF GREENLAND,  
NEW HAMPSHIRE

ANNUAL FINANCIAL REPORT

AS OF AND FOR THE FISCAL YEAR ENDED  
DECEMBER 31, 2017



**TOWN OF GREENLAND**  
**ANNUAL FINANCIAL REPORT**  
**AS OF AND FOR THE FISCAL YEAR ENDED**  
**DECEMBER 31, 2017**

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## PLODZIK & SANDERSON

*Professional Association/Accountants & Auditors*

193 North Main Street • Concord • New Hampshire • 03301-5063 • 603-225-6996 • FAX 603-224-1380

### *INDEPENDENT AUDITOR'S REPORT*

To the Members of the Board of Selectmen  
Town of Greenland  
Greenland, New Hampshire

We have audited the accompanying financial statements of the governmental activities, major fund, and aggregate remaining fund information of the Town of Greenland as of and for the year ended December 31, 2017, and the related notes to the financial statements, which collectively comprise the Town's basic financial statements as listed in the table of contents.

#### *Management's Responsibility for the Financial Statements*

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

#### *Auditor's Responsibility*

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit unmodified and adverse opinions.

#### *Summary of Opinions*

<u>Opinion Unit</u>	<u>Type of Opinion</u>
Governmental Activities	Adverse
General Fund	Unmodified
Aggregate Remaining Fund Information	Unmodified

#### *Basis for Adverse Opinion on Governmental Activities*

As discussed in Note 14 to the financial statements, management has not recorded the long-term costs of retirement health care costs and obligations for other postemployment benefits in the governmental activities. Accounting principles generally accepted in the United States of America require that those costs be recorded, which would increase the liabilities, decrease the net position and increase the expenses of the governmental activities. The amount by which this departure would affect the liabilities, net position, and expenses on the governmental activities is not readily determinable.

*Town of Greenland  
Independent Auditor's Report*

***Adverse Opinion***

In our opinion, because of the significance of the matter described in the "Basis for Adverse Opinion on Governmental Activities" paragraph, the financial statements referred to above do not present fairly the financial position of the government-wide financial statements of the Town of Greenland, as of December 31, 2017, or the changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

***Unmodified Opinions***

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the major fund and aggregate remaining fund information of the Town of Greenland as of December 31, 2017, and the respective changes in financial position and the respective budgetary comparison for the general fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

***Other Matters***

**Required Supplementary Information** – Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis (pages 3 through 8), the Schedule of the Town's Proportionate Share of Net Pension Liability (page 35) and the Schedule of Town Contributions (page 36) be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it(them) to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

**Other Information** – Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Town of Greenland's basic financial statements. The combining and individual fund schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining and individual fund schedules are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual fund schedules are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

September 18, 2018

*Plodzik & Sanderson  
Professional Association*



**TOWN OF GREENLAND, NEW HAMPSHIRE  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
YEAR ENDING DECEMBER 31, 2017**

Presented here is the Management Discussion & Analysis Report for the Town of Greenland, NH, for the year ending December 31, 2017. Responsibility for both the accuracy of the data, and the completeness and fairness of this presentation (including all disclosures) rests with the Board of Selectmen. To the best of our knowledge and belief, the data contained herein is accurate in all material respects. We report this data in a manner designed to present fairly the Town's financial position and the results of operations of the various Town funds. All disclosures necessary to enable the reader to gain an accurate understanding of the Town's financial activities have been included.

The Board of Selectmen are responsible for establishing an accounting and internal control structure designed to ensure that the physical, data, informational, intellectual, and human resource assets of the Town are protected from loss, theft, and misuse, and to ensure that adequate accounting information is maintained and reported in conformity with generally accepted accounting principles (GAAP). The Board of Selectmen also strives to put these assets to good and effective use. We designed the Town's internal control structure to provide reasonable assurances that we attain these objectives.

### **Overview of the Financial Statements**

The financial statements presented herein include all of the activities of the Town of Greenland using the integrated approach prescribed by GASB Statement 34.

It is our intention that this discussion and analysis serve as an introduction to the Town's financial statements. The financial statements are comprised of the following five components:

- Government-Wide Financial Statements
- Fund Financial Statements
- Notes to the Basic Financial Statements
- Required Supplementary Information
- Other Supplementary Information

### ***Government-wide Financial Statements***

The government-wide financial statements provide readers with a broad overview of the Town's finances, in a manner similar to most private-sector companies.

The Statement of Net Position presents information on all of the Town's assets, deferred outflows of resources, liabilities and deferred inflows of resources with the difference between the two reported as net position. Over time, increases and decreases in net position may serve as a useful indicator of whether the financial position of the Town is improving or deteriorating.

The Statement of Activities presents information showing how the Town's net position changed during the most recent year. We take all of the current year's revenues and expenses into account regardless of when we receive cash in or pay cash out.

### ***Fund Financial Statements***

A fund is a grouping of related accounts used to maintain control over resources that have been segregated for specific activities or objectives. The Town uses fund accounting to ensure and

**TOWN OF GREENLAND, NEW HAMPSHIRE  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
YEAR ENDING DECEMBER 31, 2017**

demonstrate compliance with finance-related legal requirements. One can divide all the funds of the Town into two categories: governmental funds and fiduciary funds.

We use governmental funds to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the year. Such information may be useful in evaluating the Town's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund Balance Sheet and the Statement of Revenues, Expenditures and Changes in Fund Balances provide a reconciliation to facilitate this comparison between the governmental activities Statement of Net Position and Statement of Activities.

The Town maintains numerous individual governmental funds. We present information separately in the governmental fund Balance Sheet and the Statement of Revenues, Expenditures and Changes in Fund Balances for the General Fund and Road Improvement Capital Project Fund, the Town's major funds. We combine data from all other governmental funds into a single, aggregate presentation.

The Town adopts an annual appropriation budget for its governmental funds. We provide a budgetary comparison for the General Fund to demonstrate compliance with this budget. The Town's only major governmental fund for 2017, with an adopted budget, is the General Fund.

Fiduciary funds are used to account for resources held for the benefit of parties other than the Town. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the programs of the Town of Greenland. The Town's fiduciary funds consist of agency funds.

#### ***Notes to the Basic Financial Statements***

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

#### ***Required Supplementary Information***

The basic financial statements and accompanying notes are followed by a section of required supplementary information. This section includes the Schedule of the Town's Proportionate Share of Net Pension Liability and a Schedule of Town Contributions.

#### ***Other Supplementary Information***

Other supplementary information includes combining financial statements for non-major governmental funds.

**TOWN OF GREENLAND, NEW HAMPSHIRE  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
YEAR ENDING DECEMBER 31, 2017**

**Government-Wide Financial Analysis**

***Statement of Net Position***

Net Position of the Town of Greenland as of December 31, 2017 and 2016, are as follows:

Assets	<u>2017</u>	<u>2016</u>
Capital assets, net	\$5,282,838	\$5,506,461
Other assets	<u>7,728,707</u>	<u>7,223,020</u>
Total assets	<u>\$13,011,545</u>	<u>\$12,729,481</u>
Deferred outflows of resources	<u>455,585</u>	<u>808,054</u>
Liabilities		
Long-term liabilities	3,040,191	3,456,596
Other liabilities	<u>3,311,933</u>	<u>2,975,494</u>
Total liabilities	<u>6,352,124</u>	<u>6,432,090</u>
Deferred Inflows of resources	<u>170,286</u>	<u>34,600</u>
Net Position		
Net investment in capital assets	4,722,838	4,867,460
Restricted	662,639	586,938
Unrestricted	<u>1,559,243</u>	<u>1,616,447</u>
Total net assets	<u><u>6,944,720</u></u>	<u><u>7,070,845</u></u>



**TOWN OF GREENLAND, NEW HAMPSHIRE  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
YEAR ENDING DECEMBER 31, 2017**

***Statement of Activities***

Changes in net position for the years ending December 31, 2017 and 2016, are as follows:

<b>Revenues</b>	<u>2017</u>	<u>2016</u>
Program Revenues:		
Charges for Services	\$ 400,125	\$ 457,576
Operating Grants and Contributions	111,331	75,264
Capital Grants and Contributions	60,305	-
General revenues		
Property and other taxes	2,326,240	2,369,521
Licenses and permits	1,322,526	1,241,141
Grants and contributions	221,535	247,950
Interest and investment earnings	205,239	112,929
Miscellaneous	33,543	63,184
Total General Revenues	<u>4,680,844</u>	<u>4,567,565</u>
 <b>Expenses</b>		
General Government	1,184,084	1,119,764
Public Safety	1,629,311	1,560,089
Highways and streets	1,281,140	819,403
Sanitation	209,897	210,809
Health	31,150	33,371
Welfare	44,989	36,388
Culture and recreation	407,885	398,241
Conservation	2,699	2,099
Interest on long-term debt	15,814	15,882
Total expenses	<u>4,806,969</u>	<u>4,196,046</u>
 Change in net position	(126,125)	371,519
Net position, beginning of year	<u>7,070,845</u>	<u>6,699,326</u>
Net position, end of year	<u>\$ 6,944,720</u>	<u>\$ 7,070,845</u>

**Town of Greenland Activities**

As shown in the above statement, there was an decrease in the Town's total net position of \$126,125.

**TOWN OF GREENLAND, NEW HAMPSHIRE  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
YEAR ENDING DECEMBER 31, 2017**

The general fund ended the year with an unassigned budgetary basis fund balance of \$1,826,870. The Town voted to use \$425,000 for deposits into Capital Reserve Accounts to prepare for future expenses and \$85,000 was used to reduce the 2017 tax rate. Revenues were less than the estimate by \$146,855 and the unexpended balance of the 2017 budget was \$204,389 for a total increase of \$57,534. In order to account for property taxes not collected within 60 days of year-end, and abatements, \$41,062 has been reclassified from unassigned fund balance to deferred inflows of resources and \$10,000 allowance for doubtful accounts is eliminated against overlay when dealing with the GAAP basis unassigned fund balance. Looking at the fund balance (Schedule 3 – Budgetary Basis), it decreased by \$429,231.

**General Fund Budgetary Highlights**

During the year, the original budget for appropriations did not change. Revenue estimates were adjusted in September, 2017. The Town experienced a budget surplus of \$57,534. This resulted from an extremely hard winter and restricted spending in many accounts to balance the budget. Public Works was over-expended by \$218,196 and General Government was able to conserve \$251,544. Actual revenues were less than budgeted by \$146,855. This was primarily a result of motor vehicle permit fees being \$140,837 less than estimated.

**Capital Assets**

The Town of Greenland considers a capital asset to be an asset whose cost exceeds \$5,000 and which has a useful life of greater than two years. The Town depreciates its assets using the straight-line method over the course of their useful life beginning in the year of acquisition. These limits are being adjusted for 2018.

The total investment in capital assets for governmental activities at year end amounted to \$5,282,838 (net of accumulated depreciation), a decrease of \$223,623 from the previous year. This investment in capital assets includes land, buildings and improvements, vehicles and equipment, and road infrastructure.

Significant capital asset events during the current fiscal year included the acquisition of three pieces of public works equipment (truck with plow and sander, loader and ATV).

Additional information on capital assets can be found in Note 8 of the Basic Financial Statements.

**Long-Term Obligations**

At the end of the current fiscal year, the Town had outstanding bonded debt in the amount of \$560,000. The Town's other long-term obligations consist of compensated absences payable which is \$74,540 and a net pension liability of \$2,405,651.

**Economic Factors, Rates and 2017 Budget**

The NH Department of Revenue Administration (DRA) sets the Annual Tax Rate for the Town of Greenland. They do so based on the Annual Budget approved at Town Meeting adjusted for actual revenues and expenditures throughout the year. The Town collects property taxes to fund its own

**TOWN OF GREENLAND, NEW HAMPSHIRE  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
YEAR ENDING DECEMBER 31, 2017**

operations and that of the Greenland School District. The property tax also pays the levy placed on the Town by Rockingham County and the State of New Hampshire in the Statewide Property Tax for Education. The Town bills for property taxes semi-annually. Tax billing occurs according to the laws of the State of New Hampshire, under the supervision of the DRA. The first billing is an estimate based on the previous year's tax rate applied to the current year's assessments. The second billing utilizes the correct tax rate for the year as established by the New Hampshire DRA applied to the current year's assessment.

Following is a comparison of the 2017 to the 2016 tax rates:

	<u>2017</u>	<u>2016</u>
Town rate	\$ 3.38	\$ 3.42
Local school rate	9.89	9.72
State school rate	2.31	2.44
County rate	1.06	1.07
Total rate	<u>\$ 16.64</u>	<u>\$ 16.65</u>

Assessed value	\$ 736,572,080	\$ 703,370,116
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The Town of Greenland works to a 5-year Capital Improvement Plan. The plan contains current capital needs projections through the year 2021. The Capital Improvements Plan Committee annually reviews, adjusts and updates this plan. The resulting plan receives final review and approval through the presentation and discussion of proposed projects at public meetings and is presented to the Board of Selectmen and Budget Committee as a budget development tool.

**Contacting the Town of Greenland's Board of Selectmen or Staff**

This financial report provides our citizens and creditors with a general overview of the Town of Greenland's finances. It demonstrates accountability for the funds the Town receives. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the Karen Anderson, Town Administrator or the Board of Selectmen, at P.O. Box 100, Greenland, NH 03840 and telephone number (603) 431-7111.



## ***BASIC FINANCIAL STATEMENTS***

**EXHIBIT A**  
**TOWN OF GREENLAND, NEW HAMPSHIRE**  
*Statement of Net Position*  
*December 31, 2017*

	Governmental Activities
<b>ASSETS</b>	
Cash and cash equivalents	\$ 5,926,219
Investments	1,377,355
Taxes receivables (net)	275,911
Account receivables (net)	148,931
Tax deeded property, subject to resale	291
Capital assets:	
Land and construction in progress	1,633,481
Other capital assets, net of depreciation	3,649,357
Total assets	<u>13,011,545</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>	
Related to pensions	<u>455,585</u>
<b>LIABILITIES</b>	
Cash overdraft	
Accounts payable	176,393
Accrued salaries and benefits	35,845
Accrued interest payable	1,529
Intergovernmental payable	3,098,166
Long-term liabilities:	
Due within one year	80,000
Due in more than one year	2,960,191
Total liabilities	<u>6,352,124</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>	
Property taxes	5,104
Related to pensions	152,803
Unavailable revenue - Highway block grant	12,379
Total deferred inflows of resources	<u>170,286</u>
<b>NET POSITION</b>	
Net investment in capital assets	4,722,838
Restricted for capital project	662,639
Unrestricted	1,559,243
Total net position	<u><u>\$ 6,944,720</u></u>

The notes to the basic financial statements are an integral part of this statement.

**EXHIBIT B**  
**TOWN OF GREENLAND, NEW HAMPSHIRE**  
*Statement of Activities*  
*For the Fiscal Year Ended December 31, 2017*

	Expenses	Program Revenues			Net (Expense) Revenue and Change In Net Position
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
General government	\$ 1,184,084	6,053	\$ 1,005	\$ -	\$ (1,177,026)
Public safety	1,629,311	314,616	22,838	-	(1,291,857)
Highways and streets	1,281,140	-	87,488	60,305	(1,133,347)
Sanitation	209,897	35,912	-	-	(173,985)
Health	31,150	-	-	-	(31,150)
Welfare	44,989	-	-	-	(44,989)
Culture and recreation	407,885	43,544	-	-	(364,341)
Conservation	2,699	-	-	-	(2,699)
Interest on long-term debt	15,814	-	-	-	(15,814)
Total governmental activities	<u>\$ 4,806,969</u>	<u>\$ 400,125</u>	<u>\$ 111,331</u>	<u>\$ 60,305</u>	<u>(4,235,208)</u>
General revenues:					
Taxes:					
Property					2,282,379
Other					43,861
Motor vehicle permit fees					1,059,163
Licenses and other fees					263,363
Grants and contributions not restricted to specific programs					221,535
Unrestricted investment earnings					205,239
Miscellaneous					33,543
Total general revenues					<u>4,109,083</u>
Change in net position					(126,125)
Net position, beginning					7,070,845
Net position, ending					<u>\$ 6,944,720</u>

The notes to the basic financial statements are an integral part of this statement.



**EXHIBIT C-1**  
**TOWN OF GREENLAND, NEW HAMPSHIRE**  
*Governmental Funds*  
*Balance Sheet*  
*December 31, 2017*

	General	Other Governmental Funds	Total Governmental Funds
<b>ASSETS</b>			
Cash and cash equivalents	\$ 5,047,923	\$ 455,756	\$ 5,503,679
Investments	-	538,064	538,064
Receivables, net of allowance for uncollectible:			
Taxes	285,911	-	285,911
Accounts	7,432	141,499	148,931
Interfund receivable	61,633	-	61,633
Voluntary tax liens	320,212	-	320,212
Voluntary tax liens reserved until collected	(320,212)	-	(320,212)
Other assets	291	-	291
Restricted assets:			
Cash and cash equivalents	422,540	-	422,540
Investments	839,291	-	839,291
Total assets	<u>\$ 6,665,021</u>	<u>\$ 1,135,319</u>	<u>\$ 7,800,340</u>
<b>LIABILITIES</b>			
Accounts payable	\$ 176,393	\$ -	\$ 176,393
Accrued salaries and benefits	35,845	-	35,845
Intergovernmental payable	3,098,166	-	3,098,166
Interfund payable	-	61,633	61,633
Total liabilities	<u>3,310,404</u>	<u>61,633</u>	<u>3,372,037</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Unavailable revenue - Property taxes	46,166	-	46,166
Unavailable revenue - Highway block grant	12,379	-	12,379
Total deferred inflows of resources	<u>58,545</u>	<u>-</u>	<u>58,545</u>
<b>FUND BALANCES</b>			
Nonspendable	-	522,288	522,288
Restricted	57,767	82,584	140,351
Committed	1,175,444	468,814	1,644,258
Assigned	267,053	-	267,053
Unassigned	1,795,808	-	1,795,808
Total fund balances	<u>3,296,072</u>	<u>1,073,686</u>	<u>4,369,758</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 6,665,021</u>	<u>\$ 1,135,319</u>	<u>\$ 7,800,340</u>

The notes to the basic financial statements are an integral part of this statement.

*EXHIBIT C-2*  
**TOWN OF GREENLAND, NEW HAMPSHIRE**  
*Reconciliation of the Balance Sheet of Governmental Funds to the Statement of Net Position*  
*December 31, 2017*

Amounts reported for governmental activities in the Statement of Net Position are different because:

Total fund balances of governmental funds (Exhibit C-1)		\$ 4,369,758
Capital assets used in governmental activities are not financial resources, therefore, are not reported in the funds.		
Cost	\$ 7,858,955	
Less accumulated depreciation	<u>(2,576,117)</u>	
		5,282,838
Certain items are not current financial resources in the governmental funds, but instead are reported in the Statement of Net Position.		
Deferred outflows of resources related to pensions	\$ 455,585	
Deferred inflows of resources related to pensions	<u>(152,803)</u>	
		302,782
Interfund receivables and payables between governmental funds are eliminated on the Statement of Net Position.		
Receivables	\$ (61,633)	
Payables	<u>61,633</u>	
		-
Property taxes not collected within 60 days of the fiscal year-end are not available to pay for current period expenditures, and therefore are deferred in the governmental funds.		
Deferred property taxes	\$ 41,062	
Allowance for uncollectible taxes	<u>(10,000)</u>	
		31,062
Interest on long-term debt is not accrued in governmental funds.		
Accrued interest payable		(1,529)
Long-term liabilities are not due and payable in the current period, therefore, are not reported in the funds.		
Bond	\$ 560,000	
Compensated absences	74,540	
Net pension liability	<u>2,405,651</u>	
		<u>(3,040,191)</u>
Net position of governmental activities (Exhibit A)		<u><u>\$ 6,944,720</u></u>

The notes to the basic financial statements are an integral part of this statement.

**EXHIBIT C-3**  
**TOWN OF GREENLAND, NEW HAMPSHIRE**  
*Governmental Funds*  
**Statement of Revenues, Expenditures, and Changes in Fund Balances**  
**For the Fiscal Year Ended December 31, 2017**

	General	Other Governmental Funds	Total Governmental Funds
<b>REVENUES</b>			
Taxes	\$ 2,347,725	\$ -	\$ 2,347,725
Licenses and permits	1,322,526	-	1,322,526
Intergovernmental	392,208	-	392,208
Charges for services	56,418	343,707	400,125
Miscellaneous	154,426	87,069	241,495
Total revenues	<u>4,273,303</u>	<u>430,776</u>	<u>4,704,079</u>
<b>EXPENDITURES</b>			
Current:			
General government	1,151,688	200	1,151,888
Public safety	1,171,355	178,873	1,350,228
Highways and streets	1,167,006	-	1,167,006
Sanitation	202,272	-	202,272
Health	31,150	-	31,150
Welfare	44,989	-	44,989
Culture and recreation	357,291	37,158	394,449
Conservation	2,699	-	2,699
Debt service:			
Principal	79,001	-	79,001
Interest	16,039	-	16,039
Capital outlay	40,534	49,046	89,580
Total expenditures	<u>4,264,024</u>	<u>265,277</u>	<u>4,529,301</u>
Excess of revenues over expenditures	<u>9,279</u>	<u>165,499</u>	<u>174,778</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers in	9,368	-	9,368
Transfers out	-	(9,368)	(9,368)
Total other financing sources (uses)	<u>9,368</u>	<u>(9,368)</u>	<u>-</u>
Net change in fund balances	18,647	156,131	174,778
Fund balances, beginning	3,277,425	917,555	4,194,980
Fund balances, ending	<u>\$ 3,296,072</u>	<u>\$ 1,073,686</u>	<u>\$ 4,369,758</u>

The notes to the basic financial statements are an integral part of this statement.



*EXHIBIT C-4*  
**TOWN OF GREENLAND, NEW HAMPSHIRE**  
*Reconciliation of the Statement of Revenues, Expenditures, and*  
*Changes in Fund Balances of Governmental Funds to the Statement of Activities*  
*For the Fiscal Year Ended December 31, 2017*

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Amounts reported for governmental activities in the Statement of Activities  
are different because:

Net change in fund balances of governmental funds (Exhibit C-3)	\$ 174,778
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Governmental funds report capital outlays as expenditures. In the Statement  
of Activities, the cost of those assets is allocated over their estimated useful lives as  
depreciation expense. This is the amount by which depreciation expense  
exceeded capitalized capital outlay in the current period.

Capitalized capital outlay	\$ 154,088	
Disposal of capital assets	(27,862)	
Depreciation expense	(349,849)	(223,623)

Transfers in and out between governmental funds are eliminated  
on the Statement of Activities.

Transfers in	\$ (9,368)	
Transfers out	9,368	-

Revenue in the Statement of Activities that does not provide current financial  
resources is not reported as revenue in the governmental funds.

Change in deferred tax revenue	\$ (18,235)	
Change in allowance for uncollectible taxes	(5,000)	(23,235)

The issuance of long-term debt provides current financial resources to governmental  
funds, while the repayment of principal of long-term debt consumes the current  
financial resources of governmental funds. Neither transaction, however, has any  
effect on net position.

Repayment of bond principal	79,001
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Some expenses reported in the Statement of Activities do not require the  
use of current financial resources, and therefore, are not reported as expenditures in  
governmental funds.

Decrease in accrued interest expense	\$ 225	
Decrease in compensated absences payable	3,001	
Net increase in net pension liability and deferred outflows and inflows related to pensions	(136,272)	(133,046)

Changes in net position of governmental activities (Exhibit B)	\$ (126,125)
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**EXHIBIT D**  
**TOWN OF GREENLAND, NEW HAMPSHIRE**  
*Statement of Revenues, Expenditures, and Changes in Fund Balance*  
*Budget and Actual (Non-GAAP Budgetary Basis)*  
**General Fund**  
*For the Fiscal Year Ended December 31, 2017*

	Budgeted Amounts			Variance Positive (Negative)
	Original	Final	Actual	
<b>REVENUES</b>				
Taxes	\$ 2,409,049	\$ 2,409,049	\$ 2,324,490	\$ (84,559)
Licenses and permits	1,377,000	1,377,000	1,314,553	(62,447)
Intergovernmental	350,578	410,883	392,208	(18,675)
Charges for services	45,000	45,000	56,418	11,418
Investment earnings	19,000	19,000	15,643	(3,357)
Miscellaneous	5,500	5,500	13,280	7,780
Total revenues	4,206,127	4,266,432	4,116,592	(149,840)
<b>EXPENDITURES</b>				
Current:				
General government	1,401,232	1,401,232	1,149,688	251,544
Public safety	1,256,802	1,265,802	1,154,201	111,601
Highways and streets	1,143,808	1,204,113	1,422,309	(218,196)
Sanitation	212,658	212,658	202,272	10,386
Health	37,360	37,360	31,150	6,210
Welfare	43,802	43,802	44,989	(1,187)
Culture and recreation	335,695	335,695	330,911	4,784
Conservation	1,000	1,000	949	51
Debt service:				
Principal	80,000	80,000	80,000	-
Interest	19,770	19,770	15,040	4,730
Capital outlay	75,000	75,000	40,534	34,466
Total expenditures	4,607,127	4,676,432	4,472,043	204,389
Excess (deficiency) of revenues over (under) expenditures	(401,000)	(410,000)	(355,451)	54,549
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	18,000	27,000	29,985	2,985
Transfers out	(127,000)	(127,000)	(127,000)	-
Total other financing sources (uses)	(109,000)	(100,000)	(97,015)	2,985
Net change in fund balances	\$ (510,000)	\$ (510,000)	(452,466)	\$ 57,534
Unassigned fund balance, beginning			2,279,336	
Unassigned fund balance, ending			\$ 1,826,870	

The notes to the basic financial statements are an integral part of this statement.

*EXHIBIT E*  
**TOWN OF GREENLAND, NEW HAMPSHIRE**  
*Fiduciary Funds*  
*Statement of Net Position*  
*December 31, 2017*

	<u>Agency</u>
<b>ASSETS</b>	
Cash and cash equivalents	\$ 524,195
Investments	<u>34,096</u>
Total assets	<u>558,291</u>
<b>LIABILITIES</b>	
Intergovernmental payables	468,469
Due to others	<u>89,822</u>
Total liabilities	<u>558,291</u>
<b>NET POSITION</b>	
Held in trust for specific purposes	<u>\$ -</u>

The notes to the basic financial statements are an integral part of this statement.



**TOWN OF GREENLAND, NEW HAMPSHIRE**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**AS OF AND FOR THE FISCAL YEAR ENDED**  
**DECEMBER 31, 2017**

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**TOWN OF GREENLAND, NEW HAMPSHIRE**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**AS OF AND FOR THE FISCAL YEAR ENDED**  
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**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The financial statements of the Town of Greenland, New Hampshire (the Town), have been prepared in conformity with accounting principles generally accepted in the United States of America for governmental units as prescribed by the Governmental Accounting Standards Board (GASB) and other authoritative sources.

The more significant of the Town's accounting policies are described below.

***1-A Reporting Entity***

The Town of Greenland is a municipal corporation governed by an elected 5-member Board of Selectmen. In evaluating how to define the Town for financial reporting purposes, management has considered all potential component units. The decision to include a potential component unit in the reporting entity is made by applying the criteria set forth by the GASB. The Town has no component units to include in its reporting entity.

***1-B Basis of Accounting, and Measurement Focus***

The accounts of the Town are organized on the basis of funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, deferred outflows of resources, liabilities, deferred inflows of resources, fund equity, revenues, and expenditures or expenses, as appropriate. Governmental resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled.

***Government-wide Financial Statements*** – The Town's government-wide financial statements include a Statement of Net Position and a Statement of Activities. These statements present summaries of governmental activities for the Town accompanied by a total column. Fiduciary activities of the Town are not included in these statements.

These statements are presented on an "economic resources" measurement focus and the accrual basis of accounting. Accordingly, all of the Town's assets, deferred outflows of resources, liabilities, and deferred inflows of resources, including capital assets and long-term liabilities, are included in the accompanying Statement of Net Position, with the exception that the long-term costs of retirement healthcare and obligations for other postemployment benefits have also been omitted because the liability and expense have not been determined. The Statement of Activities presents changes in net position. Under the accrual basis of accounting, revenues are recognized in the period in which they are earned while expenses are recognized in the period in which the liability is incurred, regardless of the timing of related cash flows. As in the Statement of Net Position the Town has not recorded other postemployment benefit expense in this statement. The types of transactions reported as program revenues for the Town are reported in three categories: 1) charges for services, 2) operating grants and contributions, and 3) capital grants and contributions.

Certain eliminations have been made to interfund activities, payables, and receivables. All internal balances in the Statement of Net Position have been eliminated.

***Governmental Fund Financial Statements*** – Include a balance sheet and a Statement of Revenues, Expenditures, and Changes in Fund Balances for all major governmental funds and nonmajor funds aggregated. An accompanying statement is presented to reconcile and explain the differences in fund balances and changes in fund balances as presented in these statements to the net position and changes in net position presented in the government-wide financial statements. The Town has presented all major funds that met those qualifications.

Governmental fund financial statements are reported using the *current financial resources* measurement focus and the *modified accrual basis* of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the Town generally considers revenues to be available if they are collected within 60 days of the end of the current fiscal period, with the exception of reimbursement-based grants, which use a period of one year. Property taxes, licenses and permits, intergovernmental revenue, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Only the portion of special

*TOWN OF GREENLAND, NEW HAMPSHIRE*  
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assessments receivable due within the current fiscal period is considered to be susceptible to accrual as revenue of the current period. Expenditure-driven grants are recognized as revenue when the qualifying expenditures have been incurred and all other grant requirements have been met. All other revenue items are considered to be measurable and available only when cash is received by the government.

Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

The Town reports the following major governmental fund:

**General Fund** – is the Town’s primary operating fund. The general fund accounts for all financial resources except those required to be accounted for in another fund. The primary revenue sources include property taxes, State grants and motor vehicle permit fees. The primary expenditures are for general government, public safety, highways and streets, sanitation, culture and recreation, and debt service. Under GASB Statement No. 54 guidance the library and expendable trust funds are consolidated in the general fund.

Additionally, the Town reports the following fund types:

**Special Revenue Funds** - are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.

**Permanent Fund** - is used to record activity of legal trusts for which the interest on the corpus provides funds for the Town’s cemetery operations.

All the governmental funds not meeting the criteria established for major funds are presented in the other governmental column of the fund financial statements.

**Fiduciary Fund Financial Statements** – Include a Statement of Net Position and a Statement of Changes in Net Position. The Town’s fiduciary funds are Private Purpose Trust and Agency Funds, which are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations. These funds are accounted for on a spending or “economic resources” measurement focus and the accrual basis of accounting.

The Town also reports the following fiduciary funds:

**Agency Funds** – are custodial in nature and do not involve the measurement of operating results. An agency fund is used to account for assets held on behalf of outside parties, including other governments.

### ***1-C Cash and Cash Equivalents***

The Town considers all highly liquid investments with an original maturity of three months or less to be cash equivalents. Deposits with financial institutions consist primarily of demand deposits and savings accounts. A cash pool is maintained that is available for use by all funds. Each fund’s portion of this pool is reflected on the combined financial statements under the caption “cash and cash equivalents.”

The treasurer is required to deposit such moneys in solvent banks in state or the Public Deposit Investment Pool pursuant to New Hampshire RSA 383:22. Funds may be deposited in banks outside of the state if such banks pledge and deliver to a third party custodial bank or the Federal Reserve Bank, collateral security for such deposits, United States government or government agency obligations or obligations to the State of New Hampshire in value at least equal to the amount of the deposit in each case.

### ***1-D Restricted Assets***

Certain Town assets are classified as restricted assets as they are earmarked for a specific purpose and are unavailable for general use.



**TOWN OF GREENLAND, NEW HAMPSHIRE**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
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**1-E Investments**

State statutes place certain limitations on the nature of deposits and investments available as follows:

New Hampshire law authorizes the Town to invest in the following type of obligations:

- Obligations of the United States government,
- The public deposit investment pool established pursuant to RSA 383:22,
- Savings bank deposits,
- Certificates of deposit and repurchase agreements of banks incorporated under the laws of the State of New Hampshire or in banks recognized by the State treasurer.

Any person who directly or indirectly receives any such funds or moneys for deposit or for investment in securities of any kind shall, prior to acceptance of such funds, make available at the time of such deposit or investment an option to have such funds secured by collateral having a value at least equal to the amount of such funds. Such collateral shall be segregated for the exclusive benefit of the Town. Only securities defined by the bank commissioner as provided by rules adopted pursuant to RSA 386:57 shall be eligible to be pledged as collateral.

**Fair Value Measurements of Investments** – In accordance with GASB Statement No. 72 *Fair Value Measurement and Application*, except for investments measured using net asset value (NAV) as a practical expedient to estimate fair value, the Town categorizes the fair value measurements of its investments within the fair value hierarchy established by US GAAP. The fair value hierarchy categorizes the inputs to valuation techniques used for fair value measurement into three levels as follows:

**Level 1** inputs reflect quoted prices (unadjusted) in active markets for identical assets or liabilities that the Town has the ability to access at the measurement date. Directly held marketable equity securities would be examples of Level 1 investments.

**Level 2** inputs are other than quoted prices that are observable for the assets or liabilities, either directly or indirectly, including inputs in markets that are not considered to be active. Because they most often are priced on the basis of transactions involving similar but not identical securities or do not trade with sufficient frequency, certain directly held fixed income securities are categorized in Level 2.

**Level 3** inputs are significant unobservable inputs.

The fair value hierarchy gives the highest priority to Level 1 inputs and the lowest priority to Level 3 inputs. In certain instances where the determination of the fair value measurement is based on inputs from different levels of the fair value hierarchy, is the level in the fair value hierarchy based on the lowest level of input that is significant to the fair value measurement. Investments are reported at fair value. If an investment is held directly by the Town and an active market with quoted prices exists, such as for domestic equity securities, the market price of an identical security is used to report fair value and is classified in Level 1. Corporate fixed income securities and certain governmental securities utilize pricing that may involve estimation using similar securities or trade dates and are classified in Level 2. Fair values for shares in registered mutual funds and exchange-traded funds are based on published share prices and classified in Level 1.

In determining fair value, the Town utilizes valuation techniques that maximize the use of observable inputs and minimize the use of unobservable inputs to the extent possible.

**1-F Receivables**

Receivables recorded in the financial statements represent amounts due to the Town at December 31. They are aggregated into a single accounts receivable (net of allowance for uncollectibles) line for certain funds and aggregated columns. They consist primarily of taxes, billing for charges, and other user fees.

**1-G Capital Assets**

Capital assets include property, plant, and equipment, infrastructure assets (e.g. roads, bridges, sidewalks, and similar items), and intangible assets (i.e. easements) which are reported in the applicable governmental column in the government-wide financial statements. The accounting and reporting treatment applied to capital assets associated with a fund are determined by the fund's measurement focus. General capital assets are assets of the Town as a whole. When purchased, such assets are recorded as expenditures in a governmental fund and capitalized as assets in the governmental activities column of the government-wide Statement of Net Position.

**TOWN OF GREENLAND, NEW HAMPSHIRE**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
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Capital assets are defined by the Town as assets with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of two years. Such assets are carried at historical cost or estimated historical cost. When the cost of the capital assets cannot be determined from available records, estimated historical cost is used. Donated capital assets received on or prior to June 15, 2015 are recorded at their estimated fair value at the date of donation. Donated capital assets received after June 15, 2015 are recorded at acquisition value.

The costs of normal maintenance and repairs are charged to operations as incurred. Improvements are capitalized and depreciated over the remaining useful lives of the related fixed assets, as applicable.

Capital assets of the Town are depreciated or amortized using the straight-line method over the following estimated useful lives:

Capital Asset Classes:	<u>Years</u>
Buildings and building improvements	15-20
Vehicles and equipment	20-40
Infrastructure	15-20

***1-H Interfund Activities***

Interfund activities are reported as follows:

***Interfund Receivables and Payables*** – Activity between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as “due to/from other funds” (i.e. the current portion of interfund loans). All other outstanding balances between funds are reported as “due to/from other funds.” Interfund receivables and payables between funds are eliminated in the Statement of Net Position.

***Interfund Transfers*** – Interfund transfers represent flows of assets without equivalent flows of assets in return and without a requirement for repayment. In governmental funds, transfers are reported as other financing uses in the funds making the transfers and other financing sources in the funds receiving the transfers. In the government-wide financial statements, all interfund transfers between individual governmental funds have been eliminated.

***1-I Property Taxes***

Property tax billings occur semi-annually and are based on the assessed inventory values as of April 1 of each year. Warrants for the year were issued on May 15 and October 16 and due on July 1 and December 1. Interest accrues at a rate of 12% on bills outstanding after the due date and 18% on tax liens outstanding.

In connection with the setting of the tax rate, Town officials with the approval of the Department of Revenue Administration, establish and raise through taxation an amount for tax abatement and refunds, known as overlay. This amount is reported as a reduction in tax revenue and is adjusted by management for any reserve for uncollectable at year end. The property taxes collected by the Town include taxes levied for the State of New Hampshire, Greenland School District, and Rockingham County, which are remitted to these entities as required by law.

The Town net assessed valuation as of April 1, 2017 utilized in the setting of the tax rate was as follows:

For the New Hampshire education tax	\$ 712,820,780
For all other taxes	\$ 736,572,080

The tax rates and amounts assessed for the year ended December 31, 2017 were as follows:

	Per \$1,000 of Assessed Valuation	Property Taxes Assessed
Municipal portion	\$3.38	\$ 2,485,456
School portion:		
State of New Hampshire	\$2.31	1,647,928
Local	\$9.89	7,287,256
County portion	\$1.06	781,054
Total	<u>\$16.64</u>	<u>\$ 12,201,694</u>



**TOWN OF GREENLAND, NEW HAMPSHIRE**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**AS OF AND FOR THE FISCAL YEAR ENDED**  
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***1-J Accounts Payable***

Accounts payable represent the gross amount of expenditures or expenses incurred as a result of normal operations, but for which no actual payment has yet been issued to vendors/providers as of December 31, 2017.

***1-K Deferred Outflows/Inflows of Resources***

*Deferred outflows of resources*, a separate financial statement element, represents a consumption of net position or fund balance that applies to a future period(s) and thus will not be recognized as an outflow of resources (expenses) until then.

*Deferred inflows of resources*, a separate financial statement element, represents an acquisition of net position or fund balance that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time.

***1-L Long-term Obligations***

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the governmental activities.

***1-M Compensated Absences***

***Vacation*** – The Town's policy allows certain employees to earn varying amounts of vacation based on the employee's length of employment. Upon separation from service, employees are paid in full for any accrued leave earned as set forth by personnel policy. The liability for such leave is reported as incurred in the government-wide and financial statements. A liability for those amounts is recorded in the governmental funds only if the liability has matured as a result of employee resignations or retirements.

***Sick Leave*** – The Town's policy allows certain employees to earn varying amounts of sick time as set forth by the Town's personnel policy. A liability for those amounts is recorded in the government-wide fund financial statements.

***1-N Defined Benefit Pension Plan***

GASB Statement No. 68, *Accounting and Financial Reporting for Pensions – an amendment of GASB Statement No. 27* and as amended by GASB Statement No. 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date* and GASB Statement No. 82 *Pension Issues – an amendment of GASB Statement No. 67, No. 68 and No.73* requires participating employers to recognize their proportionate share of collective net pension liability, deferred outflows of resources, deferred inflows of resources, and pension expense, and schedules have been prepared to provide employers with their calculated proportionate share of these amounts. The collective amounts have been allocated based on employer contributions during the respective fiscal years. Contributions from employers are recognized when legally due, based on statutory requirements.

The schedules are prepared by New Hampshire Retirement System, and are audited by the plan's independent auditors.

***1-O Net Position/Fund Balances***

***Government-wide Statements*** – Equity is classified as net position and displayed in three components:

- a) *Net investment in capital assets* – Consists of capital assets, net of accumulated depreciation, and reduced by the outstanding balances of the bond that are attributable to the acquisition, construction, or improvement of those assets. If there are significant unspent related debt proceeds at year-end, the portion of the debt attributable to the unspent proceeds are not included in the calculation of net investment in capital assets.
- b) *Restricted net position* – Consists of net position with constraints placed on use either by (1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments; or (2) law through constitutional provisions or enabling legislation.
- c) *Unrestricted net position* – All other net position that does not meet the definition of "restricted" or "net investment in capital assets."



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**Fund Balance Classifications** – GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, provides more clearly defined fund balance categories to make sure the nature and extent of the constraints placed on a government's fund balances are more transparent. The following classifications describe the relative strength of the spending constraints:

**Nonspendable** – This classification includes amounts that cannot be spent because they are either (a) not in spendable form (such as prepaid items, inventory or tax deeded property subject to resale); or (b) are legally or contractually required to be maintained intact.

**Restricted** – This classification includes amounts for which constraints have been placed on the use of the resources either (a) externally imposed by creditors (such as through a debt covenant), grantors, contributors, or laws or regulations of other governments; or (b) imposed by law through constitutional provisions or enabling legislation.

**Committed** – This classification includes amounts that can be used only for specific purposes pursuant to constraints imposed by formal action of the legislative body (Town Meeting). These amounts cannot be used for any other purpose unless the legislative body removes or changes the specified use by taking the same type of action that was employed when the funds were initially committed. This classification also includes contractual obligations to the extent that existing resources have been specifically committed for use in satisfying those contractual requirements.

**Assigned** – This classification includes amounts that are constrained by the Town's intent to be used for a specific purpose but are neither restricted nor committed. This intent can be expressed by the Board of Selectmen through the budgetary process.

**Unassigned** – This classification includes the amounts that are available for any purpose. Positive amounts are reported only in the general fund.

When multiple net position/fund balance classifications are available for use, it is the government's policy to utilize the most restricted balances first, then the next most restricted balance as needed. When components of unrestricted fund balance are used, committed fund balance is depleted first followed by assigned fund balance. Unassigned fund balance is applied last.

In the general fund, the Town strives to maintain an unassigned fund balance equal to 5-17% of total appropriations of the community. The Board of Selectmen will review information each year to determine the amount, if any, of unassigned fund balance to be used to reduce taxes.

### ***1-P Use of Estimates***

The financial statements and related disclosures are prepared in conformity with accounting principles generally accepted in the United States. Management is required to make estimates and assumptions that affect the reported amounts of assets, deferred outflows of resources, liabilities, and deferred inflows of resources, the disclosure of contingent assets and liabilities at the date of the financial statements, and revenues and expenses during the period reported. These estimates include assessing the collectability of accounts receivable, and the useful lives of tangible and intangible assets, among others. Estimates and assumptions are reviewed periodically, and the effects of revisions are reflected in the financial statements in the period they are determined to be necessary. Actual results could differ from estimates.

## ***NOTE 2 – STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY***

### ***2-A Budgetary Information***

General governmental revenues and expenditures accounted for in budgetary funds are controlled by a formal integrated budgetary accounting system in accordance with various legal requirements which govern the Town's operations. At its annual meeting, the Town adopts a budget for the current year for the general fund. Except as reconciled below, the budget was adopted on a basis consistent with US generally accepted accounting principles.

Management may transfer appropriations between operating categories as deemed necessary, but expenditures may not legally exceed budgeted appropriations in total. All annual appropriations lapse at year-end unless encumbered.

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Encumbrance accounting, under which purchase orders, contracts, and continuing appropriations (certain projects and specific items not fully expended at year-end) are recognized, is employed in the governmental funds. Encumbrances are not the equivalent of expenditures, and are therefore, reported as part of the assigned fund balance at year-end, and are carried forward to supplement appropriations of the subsequent year.

State statutes require balanced budgets but provide for the use of beginning unassigned fund balance to achieve that end. For the fiscal year 2017, \$85,000 of the beginning general fund unassigned fund balance was applied for this purpose, in addition \$425,000 was voted from fund balance.

**2-B Budgetary Reconciliation to GAAP Basis**

The Town employs certain accounting principles for budgetary reporting purposes that differ from a GAAP basis. The Statement of Revenues, Expenditures, and Changes in Fund Balance - Budgetary Basis presents the actual results to provide a comparison with the budget. The major difference between the budgetary basis and GAAP basis is as follows:

Encumbrances outstanding at year-end do not represent GAAP expenditures or liabilities but represent budgetary accounting controls. Governmental fund budgets are maintained on the modified accrual basis of accounting except that budgetary basis expenditures include purchase orders and commitments (encumbrances) for goods or services not received at year-end. Encumbrances are recorded to reserve a portion of fund balance in the governmental fund types for commitments for which no liability exists.

The following reconciles the general fund budgetary basis to the GAAP basis:

Revenues and other financing sources:	
Per Exhibit D (budgetary basis)	\$ 4,146,577
Adjustment:	
Basis difference:	
GASB Statement No. 54:	
To record miscellaneous income of the blended funds	133,476
To eliminate transfers between blended funds	(20,617)
Change in deferred tax revenue relating to 60-day revenue recognition	18,235
Change in allowance for uncollectible property taxes	5,000
Per Exhibit C-3 (GAAP basis)	<u>\$ 4,282,671</u>
Expenditures and other financing uses:	
Per Exhibit D (budgetary basis)	\$ 4,599,043
Adjustment:	
Basis differences:	
Encumbrances, beginning	32,654
Encumbrances, ending	(267,053)
GASB Statement No. 54:	
To record expenditures of the blended funds during the year	26,380
To eliminate transfers between general and blended funds	(127,000)
Per Exhibit C-3 (GAAP basis)	<u>\$ 4,264,024</u>

**DETAILED NOTES ON ALL FUNDS**

**NOTE 3 – CASH AND CASH EQUIVALENTS**

At December 31, 2017, the reported amount of the Town's deposits was \$6,450,418 and the bank balance was \$6,884,342. Of the bank balance \$6,134,257 was covered by federal depository insurance or by collateral held by the pledging bank or pledging bank's trust department in the Town's name, and \$750,085 was uninsured and uncollateralized.

**Custodial Credit Risk – Deposits** - Custodial credit risk is the risk that in the event of a bank failure, the Town's deposits may not be returned to it. The Town does not have a deposit policy for custodial credit risk. As of December 31, 2017, \$750,085 of the government's bank balance of \$6,884,342 was exposed to custodial credit risk.

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Cash and cash equivalents reconciliation:

Cash per Statement of Net Position (Exhibit A)	\$ 5,926,219
Cash per Statement of Net Position - Fiduciary Funds (Exhibit E)	524,195
Total cash and cash equivalents	<u>\$ 6,450,414</u>

**NOTE 4 – RESTRICTED ASSETS**

Cash and/or investments are classified as restricted for the following purposes:

Cash and cash equivalents:	
General fund:	
Library	\$ 72,607
Capital reserve funds	349,933
Total restricted cash and cash equivalents	<u>422,540</u>
Investments:	
General fund:	
Capital reserve funds	839,291
Total restricted assets	<u>\$ 1,261,831</u>

**NOTE 5 – INVESTMENTS**

Note 1-E describes statutory requirements covering the investment of the Town funds. The Town holds investments that are measured at fair value on a recurring basis. Because investing is not a core part of the Town's mission, the Town determines that the disclosures related to these investments only need to be disaggregated by major type. The Town categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The Town has the following recurring fair value measurements and maturities as of December 31, 2017:

	Valuation Measurement Method	Fair Value
Investments type:		
Bond funds	Level 1	\$ 261,879
Equity mutual funds	Level 1	1,149,572
Total fair value		<u>\$ 1,411,451</u>

**Interest Rate Risk** – This is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment the greater the sensitivity of its fair value to changes in market interest rates. The Town does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

**Credit Risk** - The Town has no formal policy on managing credit risk; however, state law limits investments as explained in Note 1-E.

Investment reconciliation:

Investments per Statement of Net Position (Exhibit A)	\$ 1,377,355
Investments per Statement of Net Position - Fiduciary Funds (Exhibit E)	34,096
Total investments	<u>\$ 1,411,451</u>



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**NOTE 6 – TAXES RECEIVABLE**

Taxes receivable represent the amount of current and prior year taxes which have not been collected as of December 31, 2017. The amount has been reduced by an allowance for an estimated uncollectible amount of \$10,000. Taxes receivable by year are as follows:

	As reported on:	
	Exhibit A	Exhibit C-1
Property:		
Levy of 2017	\$ 204,742	\$ 204,742
Unredeemed (under tax lien):		
Levy of 2016	55,303	55,303
Levy of 2015	25,711	25,711
Levies of 2014 and prior	155	155
Less: allowance for estimated uncollectible taxes	(10,000) *	-
Net taxes receivable	<u>\$ 275,911</u>	<u>\$ 285,911</u>

\*The allowance for uncollectible property taxes is not recognized under the modified accrual basis of accounting (Exhibit C-1 and C-3) due to the 60-day rule as explained in Note 1-C. However, the allowance is recognized under the full accrual basis of accounting (Exhibits A and B).

**NOTE 7 – OTHER RECEIVABLES**

Receivables at December 31, 2017, consisted of accounts (billings for police details, ambulance, and other user charges) and intergovernmental amounts arising from grants. Receivables are recorded on the Town's financial statements to the extent that the amounts are determined to be material and substantiated not only by supporting documentation, but also by a reasonable, systematic method of determining their existence, completeness, valuation, and collectability.

Receivables as of December 31, 2017 for the Town's individual major fund and nonmajor funds in the aggregate including applicable allowances for uncollectible accounts are as follows:

	General Fund	Nonmajor Funds	Total
Receivables:			
Accounts	\$ 7,432	\$ 151,499	\$ 158,931
Liens	320,212	-	320,212
Gross receivables	327,644	151,499	479,143
Less: allowance for uncollectibles	(320,212)	(10,000)	(330,212)
Net total receivables	<u>\$ 7,432</u>	<u>\$ 141,499</u>	<u>\$ 148,931</u>

**NOTE 8 – CAPITAL ASSETS**

Capital asset activity for the year ended December 31, 2017 is as follows:

	Balance, beginning	Additions	Deletions	Balance, ending
At cost:				
Not being depreciated:				
Land	\$ 1,608,560	\$ -	\$ -	\$ 1,608,560
Construction in progress	-	24,921	-	24,921
Total capital assets not being depreciated	<u>1,608,560</u>	<u>24,921</u>	<u>-</u>	<u>1,633,481</u>
Being depreciated:				
Buildings and building improvements	1,638,100	-	-	1,638,100
Vehicles and equipment	2,364,134	129,167	(55,727)	2,437,574
Infrastructure	2,149,800	-	-	2,149,800
Total capital assets being depreciated	<u>6,152,034</u>	<u>129,167</u>	<u>(55,727)</u>	<u>6,225,474</u>
Total all capital assets	<u>7,760,594</u>	<u>154,088</u>	<u>(55,727)</u>	<u>7,858,955</u>

(Continued)

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*Capital assets continued:*

	Balance, beginning	Additions	Deletions	Balance, ending
Less accumulated depreciation:				
Buildings and building improvements	(739,850)	(45,676)	-	(785,526)
Vehicles and equipment	(1,115,433)	(161,238)	27,865	(1,248,806)
Infrastructure	(398,850)	(142,935)	-	(541,785)
Total accumulated depreciation	(2,254,133)	(349,849)	27,865	(2,576,117)
Net book value, capital assets being depreciated	3,897,901	(220,682)	(27,862)	3,649,357
Net book value, all governmental activities capital assets	<u>\$ 5,506,461</u>	<u>\$ (195,761)</u>	<u>\$ (27,862)</u>	<u>\$ 5,282,838</u>

Depreciation expense was charged to functions of the Town based on their usage of the related assets. The amounts allocated to each function are as follows:

General government	\$ 9,035
Public safety	170,111
Highways and streets	154,900
Sanitation	7,734
Culture and recreation	8,069
Total depreciation expense	<u>\$ 349,849</u>

**NOTE 9 – INTERFUND BALANCES AND TRANSFERS**

*Interfund Balances* - The composition of interfund balances as of December 31, 2017 is as follows:

Receivable Fund	Payable Fund	Amount
General	Nonmajor	<u>\$ 61,633</u>

The outstanding balances among funds result mainly from the time lag between the dates that (1) interfund goods and services are provided or reimbursable expenditures occur, (2) transactions are recorded in the accounting system, and (3) payments between funds are made.

*Interfund Transfers* - The composition of interfund transfers for the year ended December 31, 2017 is as follows:

	Transfers In:
	General
	Fund
Transfers out:	
Nonmajor funds	<u>\$ 9,368</u>

During the year, transfers are used to (1) move revenues from the fund with collection authority to the fund responsible for expenditure and (2) move general fund resources to provide an annual subsidy.

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**NOTE 10 – INTERGOVERNMENTAL PAYABLES**

Amounts due to other governments of \$3,566,635 at December 31, 2017 consist of the following:

General fund:	
Balance of the 2017-2018 assessment due to the Greenland School District	\$ 3,070,184
Balance due to the New Hampshire Retirement System	23,895
Miscellaneous fees due to the City of Portsmouth	2,506
Miscellaneous fees due to the State of New Hampshire	1,581
Total general fund	<u>3,098,166</u>
Agency fund:	
Balance of the expendable trust funds held on behalf of the Greenland School District	<u>468,469</u>
Total intergovernmental payables due	<u><u>\$ 3,566,635</u></u>

**NOTE 11 – DEFERRED OUTFLOWS/INFLOWS OF RESOURCES**

Deferred outflows of resources of \$455,585 in the governmental fund at December 31, 2017 consists of the amount related to pensions.

Deferred inflows of resources are as follows:

	Government-wide Activities	General Fund
Property taxes not collected within 60 days of fiscal year-end	\$ -	\$ 41,062
Property taxes collected in advance of tax warrant	5,104	5,104
Highway block grant revenue collected in advance of eligible expenditures being made	12,379	12,379
Deferred amount related to pension	152,803	-
Total deferred inflows of resources	<u><u>\$ 170,286</u></u>	<u><u>\$ 58,545</u></u>

**NOTE 12 – LONG-TERM LIABILITIES**

Changes in the Town's long-term liabilities consisted of the following for the year ended December 31, 2017:

	Balance January 1, 2017	Reductions	Balance December 31, 2017	Due Within One Year
General obligation bond	\$ 639,001	\$ (79,001)	\$ 560,000	\$ 80,000
Compensated absences	77,541	(3,001)	74,540	-
Pension related liability	2,740,051	(334,400)	2,405,651	-
Total long-term liabilities	<u><u>\$ 3,456,593</u></u>	<u><u>\$ (416,402)</u></u>	<u><u>\$ 3,040,191</u></u>	<u><u>\$ 80,000</u></u>

The long-term bond is comprised of the following:

	Original Amount	Issue Date	Maturity Date	Interest Rate %	Outstanding at December 31, 2017	Current Portion
General obligation bond payable:						
Road Improvements	\$ 800,000	2015	2024	2.47%	<u><u>\$ 560,000</u></u>	<u><u>\$ 80,000</u></u>



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The annual requirements to amortize the general obligation bond outstanding as of December 31, 2017, including interest payments, are as follows:

Fiscal Year Ending December 31,	Principal	Interest	Total
2018	\$ 80,000	\$ 13,014	\$ 93,014
2019	80,000	11,011	91,011
2020	80,000	9,035	89,035
2021	80,000	7,004	87,004
2022	80,000	5,000	85,000
2023-2024	160,000	3,995	163,995
Totals	<u>\$ 560,000</u>	<u>\$ 49,059</u>	<u>\$ 609,059</u>

All debt is general obligation debt of the Town, which is backed by its full faith and credit, and will be repaid from general governmental revenues.

**NOTE 13 – DEFINED BENEFIT PENSION PLAN**

**Plan Description:** The New Hampshire Retirement System (NHRS or the System) is a public employee retirement system that administers one cost-sharing multiple-employer defined benefit pension plan (Pension Plan), a component unit of the State of New Hampshire, as defined in Governmental Accounting Standards Board (GASB) Statement No. 67, *Financial Reporting for Pension Plans* – an amendment of GASB Statement No. 25. The Pension Plan was established in 1967 by RSA 100-A:2 and is qualified as a tax-exempt organization under Sections 401(a) and 501(a) of the Internal Revenue Code. The Pension Plan is a contributory, defined benefit plan providing service, disability, death and vested retirement benefits to members and their beneficiaries. Substantially all full-time state employees, public school teachers and administrators, permanent firefighters and permanent police officers within the State are eligible and required to participate in the Pension Plan. The System issues a publicly available financial report that may be obtained by writing the New Hampshire Retirement System, 54 Regional Drive, Concord, NH 03301.

**Benefits Provided:** The Pension Plan is divided into two membership groups. State and local employees and teachers belong to Group I. Police and firefighters belong to Group II. All assets are held in a single trust and available to pay retirement benefits to all members.

Group I members at age 60 or 65 (for members who commence service after July 1, 2011) qualify for a normal service retirement allowance based on years of creditable service and average final salary for the highest of either three or five years, depending on when their service commenced. The yearly pension amount is 1/60 or 1.667% of average final compensation (AFC) multiplied by years of creditable service. At age 65, the yearly pension amount is recalculated at 1/66 or 1.515% of AFC multiplied by years of creditable service.

Group II members who are age 60, or members who are at least age 45 with at least 20 years of creditable service, can receive a retirement allowance at a rate of 2.5% of AFC for each year of creditable service, not to exceed 40 years. Members commencing service on or after July 1, 2011 or members who have nonvested status as of January 1, 2012 can receive a retirement allowance at age 52.5 with 25 years of service or age 60. The benefit shall be equal to 2% of AFC times creditable service up to 42.5 years. However, a member who commenced service on or after July 1, 2011 shall not receive a retirement allowance until attaining the age of 52.5, but may receive a reduced allowance after age 50 if the member has at least 25 years of creditable service where the allowance shall be reduced, for each month by which the member attains 52.5 years of age by 1/4 of 1% or age 60.

Members of both groups may qualify for vested deferred allowances, disability allowances and death benefit allowances, subject to meeting various eligibility requirements. Benefits are based on AFC or earnable compensation and/or service.

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**Contributions:** The System is financed by contributions from both the employees and the Town. Member contribution rates are established and may be amended by the State legislature while employer contribution rates are set by the System trustees based on an actuarial valuation. All employees are required to contribute 7% of earnable compensation. For fiscal year 2017, the Town contributed the following amounts:

Period	Police	All Other Employees
January 1, 2017 thru June 30, 2017	26.38%	11.17%
July 1, 2017 thru December 31, 2017	29.43%	11.38%

The contribution requirements for the fiscal years 2015, 2016, and 2017 were \$205,104, \$214,396, and \$222,626, respectively, which were paid in full in each year.

**Pension Liabilities, Pension Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to Pensions:** At December 31, 2017 the Town reported a liability of \$2,405,651 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2017, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The Town's proportion of the net pension liability was based on a projection of the Town's long-term share of contributions to the pension plan relative to the projected contributions of all participating towns and school districts, actuarially determined. At June 30, 2017, the Town's proportion was 0.04891531% which was a decrease of 0.00261270% from its proportion measured as of June 30, 2016.

For the year ended December 31, 2017, the Town recognized pension expense of \$283,392. At December 31, 2017 the Town reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Changes in proportion	\$ 110,919	\$ 91,549
Changes in assumptions	241,559	-
Net difference between projected and actual investment earnings on pension plan investments	-	30,637
Differences between expected and actual experience	5,455	30,617
Contributions subsequent to the measurement date	97,652	-
Total	<u>\$ 455,585</u>	<u>\$ 152,803</u>

The \$97,652 reported as deferred outflows of resources related to pensions results from the Town contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2018. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Fiscal Year Ending December 31,	
2018	\$ 72,491
2019	122,980
2020	71,164
2021	(61,505)
Thereafter	-
Totals	<u>\$ 205,130</u>

**Actuarial Assumptions:** The collective total pension liability was determined by a roll forward of the actuarial valuation as of June 30, 2016, using the following actuarial assumptions which, accordingly apply to 2017 measurements:

Inflation:	2.5%
Salary increases:	5.6% average, including inflation
Investment rate of return:	7.25% net of pension plan investment expense, including inflation

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Mortality rates were based on the RP-2014 employee generational mortality tables for males and females, adjusted for mortality improvements using Scale MP-2015, based on last experience study.

The actuarial assumptions used in the June 30, 2016 valuation were based on the results of the most recent actuarial experience study, which was for the period July 1, 2010 – June 30, 2015.

**Long-term Rates of Return:** The long-term expected rate of return on pension plan investment was selected from a best estimate range determined using the building block approach. Under this method, an expected future real return range is calculated separately for each asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rate of return net of investment expenses by the target asset allocation percentage and by adding expected inflation. Following is a table presenting target allocations and long-term rates of return for 2017:

Asset Class	Target Allocation	Weighted average long-term expected real rate of return 2017
Large Cap Equities	22.50%	4.25%
Small/Mid Cap Equities	7.50%	4.50%
Total domestic equity	30.00%	
Int'l Equities (unhedged)	13.00%	4.50%
Emerging Int'l Equities	7.00%	6.25%
Total international equity	20.00%	
Core Bonds	5.00%	0.75%
Short Duration	2.00%	(0.25%)
Global Multi-Sector Fixed Income	11.00%	2.11%
Absolute Return Fixed Income	7.00%	1.26%
Total fixed income	25.00%	
Private equity	5.00%	6.25%
Private debt	5.00%	4.75%
Opportunistic	5.00%	2.84%
Total alternative investments	15.00%	
Real estate	10.00%	3.25%
Total	100.00%	

**Discount Rate:** The discount rate used to measure the collective total pension liability was 7.25%. The projection of cash flows used to determine the discount rate assumed that plan member contributions will be made at the current contribution rate and that employer contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. For purposes of the projection, member contributions and employer service cost contributions are projected based on the expected payroll of current members only. Employer contributions are determined based on the Pension Plan's actuarial funding policy as required by RSA 100-A:16. Based on those assumptions, the Pension Plan's fiduciary net position was projected to be available to make all projected future benefit payments to current plan members. Therefore, the long-term expected rate of return on Pension Plan investment was applied to all periods of projected benefit payments to determine the collective total pension liability.

**Sensitivity of the Town's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate:** The following table presents the Town's proportionate share of the net pension liability calculated using the discount rate of 7.25% as well as what the Town's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage point lower (6.25%) or 1-percentage point higher (8.25%) than the current rate:

Actuarial Valuation Date	1% Decrease 6.25%	Current Single Rate Assumption 7.25%	1% Increase 8.25%
June 30, 2017	\$ 3,169,325	\$ 2,405,651	\$ 1,779,851



**TOWN OF GREENLAND, NEW HAMPSHIRE**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**AS OF AND FOR THE FISCAL YEAR ENDED**  
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**Pension Plan Fiduciary Net Position:** Detailed information about the pension plan's fiduciary net position is available in the separately issued New Hampshire Retirement System Cost-Sharing Multiple Employer Defined Benefit Pension Plan financial report.

**NOTE 14 – OTHER POSTEMPLOYMENT BENEFITS (OPEB)**

The Town provides postemployment benefit options for health care, to eligible retirees, terminated employees, and their dependents in accordance with the provisions of various employment contracts. The benefit levels, employee contributions, and employer contributions are governed by the Town's contractual agreements. Expenses for the cost of providing health insurance for currently enrolled retirees are recognized in general fund of the funds financial statements as payments are made.

The Governmental Accounting Standards Board (GASB) Statement No. 45, *Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions*, which was effective for the Town on January 1, 2009, requires that the long-term cost of retirement health care and obligations for other postemployment benefits (OPEB) be determined on an actuarial basis and reported on the financial statements. The Town has not implemented GASB Statement No. 45 at December 31, 2017 or contracted with an actuarial firm to assist in evaluating the impact of this standard on the Town. The amounts that should be recorded as the annual required contribution/OPEB cost and the net OPEB obligation are unknown.

**NOTE 15 – ENCUMBRANCES**

The outstanding encumbrances are amounts needed to pay any commitments related to purchase orders and contracts that remain unperformed at December 31, 2017 and are as follows:

General fund:	
Highways and streets	\$ 255,303
Conservation	11,750
Total general fund	<u>\$ 267,053</u>

**NOTE 16 – GOVERNMENTAL ACTIVITIES NET POSITION**

Governmental activities net position reported on the government-wide Statement of Net Position at December 31, 2017 include the following:

	Governmental Activities
Net investment in capital assets:	
Net book value, all governmental activities capital assets	\$ 5,282,838
Less:	
General obligation bond payable	(560,000)
Total net investment in capital assets	<u>4,722,838</u>
Restricted net position:	
Permanent funds - principal	522,288
Permanent funds - interest	82,584
Library	57,767
Total restricted net position	<u>662,639</u>
Unrestricted	1,559,243
Total net position	<u>\$ 6,944,720</u>

**TOWN OF GREENLAND, NEW HAMPSHIRE**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**AS OF AND FOR THE FISCAL YEAR ENDED**  
**DECEMBER 31, 2017**

**NOTE 17 – GOVERNMENTAL FUND BALANCES**

Governmental fund balances reported on the fund financial statements at December 31, 2017 include the following:

	General Fund	Nonmajor Funds	Total Governmental Funds
<b>Nonspendable:</b>			
Permanent fund - principal balance	\$ -	\$ 522,288	\$ 522,288
<b>Restricted:</b>			
Library	57,767	-	57,767
Permanent - income balance	-	82,584	82,584
Total restricted fund balance	57,767	82,584	140,351
<b>Committed:</b>			
Expendable trust	1,175,444	-	1,175,444
Recreation	-	64,191	64,191
Police detail	-	73,980	73,980
Fire inspection	-	33,220	33,220
Ambulance	-	297,423	297,423
Total committed fund balance	1,175,444	468,814	1,644,258
<b>Assigned:</b>			
Encumbrances	267,053	-	267,053
<b>Unassigned</b>	1,795,808	-	1,795,808
Total governmental fund balances	<u>\$ 3,296,072</u>	<u>\$ 1,073,686</u>	<u>\$ 4,369,758</u>

**NOTE 18 – RISK MANAGEMENT**

The Town is exposed to various risks of loss related to torts; theft of, damage to, or destruction of assets; errors or omissions; injuries to employees; or natural disasters. During fiscal year 2017, the Town was a member of the New Hampshire Public Risk Management Exchange (Primex<sup>3</sup>) Workers' Compensation and Property/Liability Programs. This entity is considered a public entity risk pool, currently operating as common risk management and insurance programs for member Towns and cities.

The New Hampshire Public Risk Management Exchange (Primex<sup>3</sup>) Workers' Compensation and Property/Liability Programs are pooled risk management programs under RSAs 5-B and 281-A. Coverage was provided from January 1, 2017 to December 31, 2017 by Primex<sup>3</sup>, which retained \$1,000,000 of each workers' compensation loss, \$500,000 of each liability loss, and \$200,000 of each property loss. The Board has decided to self-insure the aggregate exposure and has allocated funds based on actuarial analysis for that purpose. The estimated net contribution from the Town of Greenland billed and paid for the year ended December 31, 2017 was \$38,225 for workers' compensation and \$37,065 for property/liability.

**NOTE 19 – SUBSEQUENT EVENTS**

Subsequent events are events or transactions that occur after the balance sheet date, but before the financial statements are issued. Recognized subsequent events are events or transactions that provided additional evidence about conditions that existed at the balance sheet date, including the estimates inherent in the process of preparing the financial statements. Nonrecognized subsequent events are events that provide evidence about conditions that did not exist at the balance sheet date, but arose after the date. Management has evaluated subsequent events through September 18, 2018, the date the December 31, 2017 financial statements were available to be issued, and noted below are events that require recognition or disclosure:

Per SB2 vote at the annual Town meeting vote for 2018 the following warrant articles were noted:

- 1) *Warrant Article No. 6* – the Town has been authorized the issuance of not more than \$2,900,000 of bonds or notes for the expansion of the Weeks Public Library.
- 2) *Warrant Article No. 11* – the Town voted to raise and appropriate \$195,000 to be added to the Road Improvement Capital Reserve Fund to come from 12/31/17 fund balance.

*TOWN OF GREENLAND, NEW HAMPSHIRE*  
*NOTES TO THE BASIC FINANCIAL STATEMENTS*  
*AS OF AND FOR THE FISCAL YEAR ENDED*  
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- 3) *Warrant Article No. 13* – the Town voted to raise and appropriate \$6,739 to be added to the Road Improvement Capital Reserve Fund to come from 12/31/17 fund balance.
- 4) *Warrant Article No. 15* – the Town voted to raise and appropriate \$25,000 to be added to the Transfer Station Equipment Capital Reserve Fund to come from 12/31/17 fund balance.
- 5) *Warrant Article No. 16* – the Town voted to raise and appropriate \$25,000 to be added to the Town Equipment Capital Reserve Fund to come from 12/31/17 fund balance.



***REQUIRED SUPPLEMENTARY INFORMATION***

**EXHIBIT F**  
**TOWN OF GREENLAND, NEW HAMPSHIRE**  
*Schedule of the Town's Proportionate Share of Net Pension Liability*  
*New Hampshire Retirement System Cost Sharing Multiple Employer Defined Benefit Plan*  
*For the Fiscal Year Ended December 31, 2017*

<u>Fiscal Year End</u>	<u>Valuation Date</u>	<u>Town's Proportion of Net Pension Liability</u>	<u>Proportionate Share of Net Pension Liability</u>	<u>Covered Payroll</u>	<u>Town Proportionate Share of Net Pension Liability as a Percentage of Covered Payroll</u>	<u>Plan Fiduciary Net Position as a Percentage of the Total Pension Liability</u>
December 31, 2017	June 30, 2017	0.04891531%	\$ 2,405,651	\$ 1,030,397	233.47%	62.66%
December 31, 2016	June 30, 2016	0.05152801%	\$ 2,740,051	\$ 1,064,179	257.48%	58.30%
December 31, 2015	June 30, 2015	0.05063176%	\$ 2,005,791	\$ 870,009	230.55%	65.47%
December 31, 2014	June 30, 2014	0.04772669%	\$ 1,791,462	\$ 852,962	210.03%	66.32%
December 31, 2013	June 30, 2013	0.04498973%	\$ 1,936,261	\$ 767,167	252.39%	59.81%

The note to the required supplementary information is an integral part of this schedule.

*EXHIBIT G*  
**TOWN OF GREENLAND, NEW HAMPSHIRE**  
*Schedule of Town Contributions*  
*New Hampshire Retirement System Cost Sharing Multiple Employer Defined Benefit Plan*  
*For the Fiscal Year Ended December 31, 2017*

<u>Fiscal Year End</u>	<u>Valuation Date</u>	<u>Contractually Required Contribution</u>	<u>Actual Contribution</u>	<u>Contribution Deficiency (Excess)</u>	<u>Covered Payroll</u>	<u>Contributions as a Percentage of Covered Payroll</u>
December 31, 2017	June 30, 2017	\$ 179,198	\$ 179,198	\$ -	\$ 1,030,397	17.39%
December 31, 2016	June 30, 2016	\$ 184,511	\$ 184,511	\$ -	\$ 1,064,179	17.34%
December 31, 2015	June 30, 2015	\$ 169,864	\$ 169,864	\$ -	\$ 870,009	19.52%
December 31, 2014	June 30, 2014	\$ 154,836	\$ 154,836	\$ -	\$ 852,962	18.15%
December 31, 2013	June 30, 2013	\$ 111,869	\$ 111,869	\$ -	\$ 767,167	14.58%

The note to the required supplementary information is an integral part of this schedule.



**TOWN OF GREENLAND, NEW HAMPSHIRE**  
**NOTE TO THE REQUIRED SUPPLEMENTARY INFORMATION**  
**FOR THE FISCAL YEAR ENDED**  
**DECEMBER 31, 2017**

***Schedule of the Town's Proportionate Share of Net Pension Liability & Schedule of Town Contributions***

As required by GASB Statement No. 68, and as amended by GASB Statement No. 71, Exhibits F and G represent the actuarial determined costs associated with the Town's pension plan at December 31, 2017, and preceding four years.

**Methods and Assumptions Used to Determine Contribution Rates for Fiscal Year 2017:**

Actuarial Cost Method	Entry Age Normal
Amortization Method	Level Percentage-of-Payroll, Closed
Remaining Amortization Period	22 Years beginning July 1, 2017 (30 years beginning July 1, 2009)
Asset Valuation Method	5-Year smooth market for funding purposes
Price Inflation	2.5% per year
Wage Inflation	3.25% per year
Salary Increases	5.6% Average, including inflation
Municipal Bond Rate	3.56% per year
Investment Rate of Return	7.25% per year
Retirement Age	Experience-based table of rates that are specific to the type of eligibility condition. Last updated for the 2015 valuation pursuant to an experience study of the period 2010-2015.
Mortality	RP-2014 Employee generational mortality tables for males and females, adjusted for mortality improvements using Scale MP-2015, based on the last experience study.

**Other Information:**

Notes	Contribution rates for Fiscal Year 2014 were determined based on the benefit changes adopted under House Bill No. 2 as amended by 011-2513-CofC.
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These schedules are presented to show information for 10 years. However, information is only presented for years which information is available.

***COMBINING AND INDIVIDUAL FUND SCHEDULES***

*SCHEDULE 1*  
**TOWN OF GREENLAND, NEW HAMPSHIRE**  
*Major General Fund*  
*Schedule of Estimated and Actual Revenues (Non-GAAP Budgetary Basis)*  
*For the Fiscal Year Ended December 31, 2017*

	Estimated	Actual	Variance Positive (Negative)
Taxes:			
Property	\$ 2,338,949	\$ 2,263,429	\$ (75,520)
Land use change	20,000	17,500	(2,500)
Yield	100	-	(100)
Interest and penalties on taxes	50,000	43,561	(6,439)
Total from taxes	<u>2,409,049</u>	<u>2,324,490</u>	<u>(84,559)</u>
Licenses, permits, and fees:			
Business licenses, permits, and fees	17,000	17,825	825
Motor vehicle permit fees	1,200,000	1,059,163	(140,837)
Building permits	120,000	202,686	82,686
Other	40,000	34,879	(5,121)
Total from licenses, permits, and fees	<u>1,377,000</u>	<u>1,314,553</u>	<u>(62,447)</u>
Intergovernmental:			
State:			
Meals and rooms distribution	200,313	200,313	-
Highway block grant	145,570	145,569	(1)
Other	35,000	31,505	(3,495)
Federal:			
Other	30,000	14,821	(15,179)
Total from intergovernmental	<u>410,883</u>	<u>392,208</u>	<u>(18,675)</u>
Charges for services:			
Income from departments	<u>45,000</u>	<u>56,418</u>	<u>11,418</u>
Miscellaneous:			
Sale of municipal property	5,000	418	(4,582)
Interest on investments	19,000	15,643	(3,357)
Contributions and donations	-	305	305
Other	500	12,557	12,057
Total from miscellaneous	<u>24,500</u>	<u>28,923</u>	<u>4,423</u>
Other financing sources:			
Transfers in	<u>27,000</u>	<u>29,985</u>	<u>2,985</u>
Total revenues and other financing sources	4,293,432	<u>\$ 4,146,577</u>	<u>\$ (146,855)</u>
Unassigned fund balance used to reduce tax rate	85,000		
Amounts voted from fund balance	425,000		
Total revenues, other financing sources, and use of fund balance	<u>\$ 4,803,432</u>		



*SCHEDULE 2*  
*TOWN OF GREENLAND, NEW HAMPSHIRE*  
*Major General Fund*  
*Schedule of Appropriations, Expenditures, and Encumbrances (Non-GAAP Budgetary Basis)*  
*For the Fiscal Year Ended December 31, 2017*

	Encumbered from Prior Year	Appropriations	Expenditures	Encumbered to Subsequent Year	Variance Positive (Negative)
Current:					
General government:					
Executive	\$ -	\$ 211,789	\$ 216,737	\$ -	\$ (4,948)
Election and registration	-	62,503	64,506	-	(2,003)
Financial administration	-	111,682	89,894	-	21,788
Legal	-	110,000	7,404	-	102,596
Personnel administration	-	703,907	602,260	-	101,647
Planning and zoning	-	32,800	18,000	-	14,800
General government buildings	2,000	74,080	62,354	-	13,726
Cemeteries	-	9,700	6,235	-	3,465
Insurance, not otherwise allocated	-	75,290	74,926	-	364
Advertising and regional associations	-	8,061	8,372	-	(311)
Other	-	1,420	1,000	-	420
Total general government	2,000	1,401,232	1,151,688	-	251,544
Public safety:					
Police	-	795,457	742,118	-	53,339
Ambulance	1,136	25,860	20,347	-	6,649
Fire	4,218	354,347	333,103	-	25,462
Building inspection	-	65,138	64,307	-	831
Emergency management	11,800	25,000	11,480	-	25,320
Total public safety	17,154	1,265,802	1,171,355	-	111,601
Highways and streets:					
Public works garage	-	69,500	44,968	-	24,532
Highways and streets	-	1,117,613	1,075,006	255,303	(212,696)
Street lighting	-	17,000	45,232	-	(28,232)
Other	-	-	1,800	-	(1,800)
Total highways and streets	-	1,204,113	1,167,006	255,303	(218,196)
Sanitation:					
Solid waste collection	-	112,603	103,884	-	8,719
Solid waste disposal	-	100,055	98,388	-	1,667
Total sanitation	-	212,658	202,272	-	10,386
Health:					
Administration	-	2,300	1,200	-	1,100
Pest control	-	20,110	20,000	-	110
Health agencies	-	14,950	9,950	-	5,000
Total health	-	37,360	31,150	-	6,210
Welfare:					
Direct assistance	-	18,802	23,402	-	(4,600)
Intergovernmental welfare payments	-	25,000	21,587	-	3,413
Total welfare	-	43,802	44,989	-	(1,187)
Culture and recreation:					
Parks and recreation	-	30,105	23,992	-	6,113
Library	-	304,865	305,577	-	(712)
Patriotic purposes	-	725	1,342	-	(617)
Total culture and recreation	-	335,695	330,911	-	4,784
Conservation	13,500	1,000	2,699	11,750	51

(Continued)

*SCHEDULE 2 (CONTINUED)*  
*TOWN OF GREENLAND, NEW HAMPSHIRE*  
*Major General Fund*

*Schedule of Appropriations, Expenditures, and Encumbrances (Non-GAAP Budgetary Basis)*  
*For the Fiscal Year Ended December 31, 2017*

	Encumbered from Prior Year	Appropriations	Expenditures	Encumbered to Subsequent Year	Variance Positive (Negative)
Debt service:					
Principal of long-term debt	-	80,000	80,000	-	-
Interest on long-term debt	-	19,760	15,040	-	4,720
Interest on tax anticipation notes	-	10	-	-	10
Total debt service	-	99,770	95,040	-	4,730
Capital outlay	-	75,000	40,534	-	34,466
Other financing uses:					
Transfers out	-	127,000	127,000	-	-
Total appropriations, expenditures, other financing uses, and encumbrances	\$ 32,654	\$ 4,803,432	\$ 4,364,644	\$ 267,053	\$ 204,389

*SCHEDULE 3*  
*TOWN OF GREENLAND, NEW HAMPSHIRE*  
*Major General Fund*  
*Schedule of Changes in Unassigned Fund Balance*  
*For the Fiscal Year Ended December 31, 2017*

Unassigned fund balance, beginning (Non-GAAP Budgetary Basis)		\$ 2,279,336
Changes:		
Unassigned fund balance used to reduce 2017 tax rate		(85,000)
Amounts voted from fund balance		(425,000)
2017 Budget summary:		
Revenue shortfall (Schedule 1)	\$ (146,855)	
Unexpended balance of appropriations (Schedule 2)	204,389	
2017 Budget surplus		<u>57,534</u>
Unassigned fund balance, ending (Non-GAAP Budgetary Basis)		1,826,870
<i>Reconciliation of Non-GAAP Budgetary Basis to GAAP Basis:</i>		
To comply with generally accepted accounting principles by deferring property taxes not collected within 60 days of fiscal year-end		(41,062)
Elimination of the allowance for uncollectible taxes		<u>10,000</u>
Unassigned fund balance, ending (GAAP basis Exhibit C-1)		<u>\$ 1,795,808</u>



**SCHEDULE 4**  
**TOWN OF GREENLAND, NEW HAMPSHIRE**  
*Nonmajor Governmental Funds*  
**Combining Balance Sheet**  
**December 31, 2017**

	Special Revenue Funds					Permanent Fund	Total
	Recreation	Police Details	Fire Inspection	D.A.R.E	Ambulance		
<b>ASSETS</b>							
Cash and cash equivalents	\$ 64,191	\$ 94,429	\$ 30,466	\$ -	\$ 199,862	\$ 66,808	\$ 455,756
Investments	-	-	-	-	-	538,064	538,064
Accounts receivable	-	38,038	2,900	-	100,561	-	141,499
Total assets	<u>\$ 64,191</u>	<u>\$ 132,467</u>	<u>\$ 33,366</u>	<u>\$ -</u>	<u>\$ 300,423</u>	<u>\$ 604,872</u>	<u>\$ 1,135,319</u>
<b>LIABILITIES AND FUND BALANCES</b>							
<b>Liabilities:</b>							
Interfund payable	\$ -	\$ 58,487	\$ 146	\$ -	\$ 3,000	\$ -	\$ 61,633
<b>Fund balances:</b>							
Nonspendable	-	-	-	-	-	522,288	522,288
Restricted	-	-	-	-	-	82,584	82,584
Committed	64,191	73,980	33,220	-	297,423	-	468,814
Total fund balances	<u>64,191</u>	<u>73,980</u>	<u>33,220</u>	<u>-</u>	<u>297,423</u>	<u>604,872</u>	<u>1,073,686</u>
Total liabilities and fund balances	<u>\$ 64,191</u>	<u>\$ 132,467</u>	<u>\$ 33,366</u>	<u>\$ -</u>	<u>\$ 300,423</u>	<u>\$ 604,872</u>	<u>\$ 1,135,319</u>

**SCHEDULE 5**  
**TOWN OF GREENLAND, NEW HAMPSHIRE**  
*Nonmajor Governmental Funds*  
**Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances**  
**For the Fiscal Year Ended December 31, 2017**

	Special Revenue Funds					Permanent Fund	Total
	Recreation	Police Details	Fire Inspection	D.A.R.E	Ambulance		
<b>Revenues:</b>							
Charges for services	\$ 41,434	\$ 194,609	\$ -	\$ -	\$ 107,664	\$ -	\$ 343,707
Miscellaneous	56	3,002	89	25	970	82,927	87,069
Total revenues	41,490	197,611	89	25	108,634	82,927	430,776
<b>Expenditures:</b>							
Current:							
General government	-	-	-	-	-	200	200
Public safety	-	161,650	1,237	978	15,008	-	178,873
Culture and recreation	37,158	-	-	-	-	-	37,158
Capital outlay	-	49,046	-	-	-	-	49,046
Total expenditures	37,158	210,696	1,237	978	15,008	200	265,277
Excess (deficiency) of revenues over (under) expenditures	4,332	(13,085)	(1,148)	(953)	93,626	82,727	165,499
<b>Other financing uses:</b>							
Transfers out	-	-	-	(159)	(3,000)	(6,209)	(9,368)
Net change in fund balances	4,332	(13,085)	(1,148)	(1,112)	90,626	76,518	156,131
Fund balances, beginning	59,859	87,065	34,368	1,112	206,797	528,354	917,555
Fund balances, ending	\$ 64,191	\$ 73,980	\$ 33,220	\$ -	\$ 297,423	\$ 604,872	\$ 1,073,686

TOWN OF GREENLAND  
2019

Town Warrant  
&  
Town Budget





## Greenland

The inhabitants of the Town of Greenland in the County of Rockingham in the state of New Hampshire qualified to vote in Town affairs are hereby notified that the two phases of the Annual Town Meeting will be held as follows:

**First Session of Annual Meeting (Deliberative Session):**

Date: February 2, 2019  
Time: 9:00 AM  
Location: 70 Post Road, Greenland  
Details: Greenland Central School

**Second Session of Annual Meeting (Official Ballot Voting)**

Date: March 12, 2019  
Time: 8:00 AM – 7:00 PM  
Location: 70 Post Road  
Details: Greenland Central School

### GOVERNING BODY CERTIFICATION

We certify and attest that on or before <DATE>, a true and attested copy of this document was posted at the place of meeting and at <LOCATION> and that an original was delivered to <OFFICIAL>

Name

Position

Signature

Vaughan Morgan	Selectman
Paul Sanderson	Selectman
James Rolston	Selectman
Chester Deorocki	Selectman
Chip Hussey	Selectman

Town Clerk -

*Paul Sanderson*  
*Jim Rolston*  
*Chip Hussey*

## **TOWN OF GREENLAND 2019 TOWN WARRANT**

To the inhabitants of the Town of Greenland, in the County of Rockingham, and State of New Hampshire qualified to vote in Town affairs:

You are hereby notified to meet at the Greenland Central School on Post Road, Greenland, New Hampshire on Saturday, February 2, 2019 at 9:00 AM for the Deliberative Session. This session is to review, comment and/or amend matters to appear on the ballot. You are also hereby notified to meet at the Greenland Central School on Tuesday, the twelfth day of March, 2019 at eight o'clock in the forenoon to elect officers and vote on questions required by law on the official ballot. The polls will not close before seven o'clock in the evening.

### **ARTICLE 1**

To choose all necessary Town Officers for the year ensuing.

### **ARTICLE 2**

To see if the Town of Greenland will vote to raise and appropriate the sum of \$2,900,000 for the construction of a Fire Station on town land and all related activities necessary for said construction; to authorize the issuance of not more than \$2,900,000 of bonds or notes in accordance with the provisions of the Municipal Finance Act (RSA 33) and to authorize the Board of Selectmen to issue and negotiate such bonds or notes and to determine the rate of interest thereon; to authorize the Board of Selectmen to accept and expend on behalf of the Town any federal, state or private funds that may become available for any part of the project described above; to take such other actions as may be necessary to effect the issuance, negotiations, sale and delivery of such bonds or notes as shall be in the best interest of the Town of Greenland; and to further raise and appropriate the sum of \$55,000 for the first year's interest payment on the bond. (3/5 ballot vote required)

Recommended by the Board of Selectmen  
Not Recommended by the Budget Committee

### **ARTICLE 3**

Shall the Town of Greenland raise and appropriate as an operating budget, not including appropriations by special warrant articles and other appropriations voted separately, the amounts set forth on the budget posted with the warrant or as amended by vote of the first session for the purposes set forth therein, totaling \$4,782,273? Should this amount be defeated the default budget shall be \$4,720,118, which is the same as last year, with certain adjustments required by previous action of the Town of Greenland or by law; or the governing body may hold one special meeting, in accordance with RSA 40:13, X and XVI, to take up the issue of a revised operating budget only. (Majority vote required.) (NOTE: This warrant article [operating budget] does not include appropriations in any other warrant article.)

**Recommended by the Budget Committee**

#### ARTICLE 4

Shall the Town of Greenland vote to raise and appropriate the sum of \$77,500 for nine month's of salary and benefits for a School Resource Officer for the Greenland Central School. The cost for the position for a full year is \$103,244. (Majority vote required)

**Recommended by the Board of Selectmen**

**Recommended by the Budget Committee**

#### ARTICLE 5

To see if the town will vote to raise and appropriate the sum of \$74,000 for the purpose of replacing the siding and windows and adding an enclosed entry to the existing fire station. This sum to come from the December 31, 2018 fund balance and no amount from 2019 taxation. (Majority vote required)

**Recommended by the Board of Selectmen**

**Recommended by the Budget Committee**

#### ARTICLE 6

To see if the town will vote to raise and appropriate the sum of \$60,000 for the purpose of purchasing safety gear for the fire department. The intent is to have a second set of gear for firefighters to use while decontaminating their primary gear after exposure to carcinogens. Further to authorize the withdrawal from the ambulance special revenue fund an amount not to exceed \$60,000 for this purpose. (Majority vote required)

**Recommended by the Board of Selectmen**

**Recommended by the Budget Committee**

#### ARTICLE 7

Shall the Town of Greenland vote to raise and appropriate the sum of \$51,814 for nine month's of salary and benefits to replace the budgeted, part-time seasonal laborer. The cost for the position for a full year is \$79,885. (Majority vote required)

**Recommended by the Board of Selectmen**

**Not Recommended by the Budget Committee**

#### ARTICLE 8

To see if the Town will vote to raise and appropriate the sum of \$24,311 to fund the conversion of the lighting in the town office and police station to LED lighting. (Majority vote required)

**Recommended by the Board of Selectmen**

**Recommended by the Budget Committee**



## ARTICLE 9

To see if the town will vote to raise and appropriate the sum of \$10,000 to use for the maintenance of town conservation lands, maintenance of town controlled trails, conducting natural and water resource research and public education or matching potential funding opportunities. The Conservation Commission and the Board of Selectmen would have to approve expenditures. This special warrant article will be a non-lapsing appropriation per RSA 32:7, VI and will not lapse for three years. (Majority vote required)

**Recommended by the Board of Selectmen**

**Recommended by the Budget Committee**

## ARTICLE 10

To see if the Town will vote to establish a Capital Reserve Fund to be known as the Police Station Maintenance Capital Reserve Fund and to raise and appropriate the sum of Five Thousand Dollars (\$5,000) to be deposited into it for the purpose of saving for the replacement of the Police Station roof, heating system, generator, septic or other structural need. Further, to name the Board of Selectmen as agents to expend from said fund. This amount to come from the December 31, 2018 fund balance and no amount from taxation. (Majority vote required)

**Recommended by the Board of Selectmen**

**Recommended by the Budget Committee**

## ARTICLE 11

To see if the Town will vote to raise and appropriate Four Thousand Five Hundred Dollars (\$4,500) for ambulance billing expenses and authorize the withdrawal of \$4,500 from the Fire and Ambulance Special Revenue Fund created for the purpose. (Majority vote required)

**Recommended by the Board of Selectmen**

**Recommended by the Budget Committee**

## ARTICLE 12

To see if the Town will vote to raise and appropriate the sum of Two Thousand Dollars (\$2,000) to be added to the Police Equipment Capital Reserve Fund established in 2013. (Majority vote required)

**Recommended by the Board of Selectmen**

**Recommended by the Budget Committee**

## ARTICLE 13

To see if the town will vote to raise and appropriate the sum of \$50,000 to be added to the Road Improvement Capital Reserve Fund previously established. This sum to come from the December 31, 2018 fund balance. No amount to be raised from 2019 taxation. (Majority vote required)

**Recommended by the Board of Selectmen**

**Recommended by the Budget Committee**

#### **ARTICLE 14**

Shall the town modify the provisions of RSA 72:35 for an optional tax credit of \$3,000 for a Service Connected Total Disability on residential property. (Majority vote required)

#### **ARTICLE 15**

Shall the town modify the Veteran's Tax Credit in accordance with RSA 72:28, II from its current tax credit of \$500.00 per year to \$600.00. (Majority vote required)

#### **ARTICLE 16**

Shall the town adopt the provisions of RSA 72:61-64 inclusively, which provide for an optional property tax exemption from the property's assessed value, for property tax purposes, for persons owning real property, which is equipped with solar energy systems intended for use at the immediate site. Such property tax exemption shall be in the amount equal to 100% of the assessed value of qualifying solar energy system equipment under these statutes. (Majority vote required)

#### **ARTICLE 17**

To see if the Town of Greenland will vote to require that the annual budget and all special warrant articles having a tax impact, as determined by the governing body, shall contain a notation stating the estimated tax impact of the article. (Majority vote required)

#### **ARTICLE 18**

To see if the town will vote to rescind approval of the Expansion and Renovation of Weeks Public Library (2018 Town Meeting Warrant Article 06) including rescission of the appropriation of the sum of \$3,579,125 (gross budget) for renovation and expansion of the Weeks Public Library and all related activities necessary for said construction; rescission of authorization to issuance of not more than \$2,900,00 of bonds or notes in accordance with the provisions of the Municipal Finance Act (RSA 33) and rescission of authorization for the Board of Selectmen to issue and negotiate such bonds or notes and to determine the rate of interest thereon; to rescission the authorization for the Board of Selectmen to accept and expend on behalf of the Town any federal, state or private funds that may become available for any part of the project reference in the 2018 Town of Greenland Warrant Article 06; to rescind the authority to take other such actions as may be necessary to affect the issuance, negotiations, sale and delivery of such bonds or notes as deemed to be in the best interest of the Town of Greenland; and further to rescind the approval and authorization to raise and appropriate the sum of \$55,000 for the first year's interest payment on the bond. Any funds withdrawn from the Library Future Growth Capital Reserve Funds as applied as an offset against the Town's gross budget and not expended for such purpose shall be returned to the Library Future Growth Capital Reserve Fund. (By Petition – 3/5 vote required)

## AMENDMENTS

### ARTICLE 2: Fire Station Bond

To see if the Town of Greenland will vote to raise and appropriate the sum of \$2,900,000 for the construction of a Fire Station on town land and all related activities necessary for said construction; to authorize the issuance of not more than \$2,900,000 of bonds or notes in accordance with the provisions of the Municipal Finance Act (RSA 33) and to authorize the Board of Selectmen to issue and negotiate such bonds or notes and to determine the rate of interest thereon; to authorize the Board of Selectmen to accept and expend on behalf of the Town any federal, state or private funds that may become available for any part of the project described above; to take such other actions as may be necessary to effect the issuance, negotiations, sale and delivery of such bonds or notes as shall be in the best interest of the Town of Greenland; and to further raise and appropriate the sum of \$55,000 for the first year's interest payment on the bond. (3/5 ballot vote required)

Recommended by the Board of Selectmen  
Not Recommended by the Budget Committee

#### **Amendment:**

**Recommended by the Board of Selectmen**  
**Recommended by the Budget Committee**

### ARTICLE 7: New Position: Grounds Maintenance Laborer

Shall the Town of Greenland vote to raise and appropriate the sum of \$51,814 for nine months of salary and benefits to replace the budgeted, part-time seasonal laborer. The cost for the position for a full year is \$79,885. (Majority vote required)

Recommended by the Board of Selectmen  
Not Recommended by the Budget Committee

#### **Amendment:**

**Not Recommended by the Board of Selectmen**  
**Not Recommended by the Budget Committee**





Proposed Budget

Greenland

For the period beginning January 1, 2019 and ending December 31, 2019

Form Due Date: 20 Days after the Annual Meeting

This form was posted with the warrant on: January 22, 2019

BUDGET COMMITTEE CERTIFICATION

Under penalties of perjury, I declare that I have examined the information contained in this form and to the best of my belief it is true, correct and complete.

Name	Position
CHIP HUSSEY	BUDGET
ROBERT KRASKO	CHAIR
LOW MILLER	
JAMES CONNELLY	BUDGET
MARK CONNELLY	Budget
FRANK HAWKES	"
PATTY PORTER	Budget
SHARON HUSSEY McLAUGHLIN	Budget
PAULY BARNETT	Budget
TECH PENACHO	Budget
STEPH McKEE	Budget

Signature

This form must be signed, scanned, and uploaded to the Municipal Tax Rate Setting Portal:  
<https://www.proptax.org/>

For assistance please contact:  
NH DRA Municipal and Property Division  
(603) 230-5090  
<http://www.revenue.nh.gov/mun-prop/>

# Proposed Budget

Account	Purpose	Article	Actual Expenditures for period ending 12/31/2018	Appropriations for period ending 12/31/2018	Selectmen's Appropriations for period ending 12/31/2019 (Recommended)	Selectmen's Appropriations for period ending 12/31/2019 (Not Recommended)	Budget Committee's Appropriations for period ending 12/31/2019 (Recommended)	Budget Committee's Appropriations for period ending 12/31/2019 (Not Recommended)
<b>General Government</b>								
0000-0000	Collective Bargaining		\$0	\$0	\$0	\$0	\$0	\$0
4130-4139	Executive	03	\$212,610	\$216,700	\$221,832	\$0	\$231,882	\$0
4140-4149	Election, Registration, and Vital Statistics	03	\$64,225	\$69,210	\$68,754	\$0	\$68,970	\$0
4150-4151	Financial Administration	03	\$133,944	\$114,569	\$121,856	\$0	\$121,803	\$0
4152	Revaluation of Property		\$0	\$36,000	\$0	\$0	\$0	\$0
4153	Legal Expense	03	\$22,554	\$30,000	\$30,000	\$0	\$25,000	\$0
4155-4159	Personnel Administration	03	\$588,262	\$806,135	\$883,011	\$0	\$871,960	\$16,051
4191-4193	Planning and Zoning	03	\$16,657	\$32,800	\$35,250	\$0	\$35,250	\$0
4194	General Government Buildings	03	\$57,501	\$72,565	\$66,258	\$0	\$53,032	\$13,226
4195	Cemeteries	03	\$6,234	\$9,700	\$9,700	\$0	\$9,700	\$0
4196	Insurance	03	\$75,290	\$79,832	\$82,918	\$0	\$82,918	\$0
4197	Advertising and Regional Association	03	\$75,290	\$8,191	\$8,585	\$0	\$8,585	\$0
4199	Other General Government	03	\$1,011	\$1,920	\$1,420	\$0	\$1,420	\$0
General Government Subtotal			\$1,253,578	\$1,477,622	\$1,529,584	\$0	\$1,510,520	\$29,277
<b>Public Safety</b>								
4210-4214	Police	03	\$0	\$808,157	\$856,177	\$0	\$839,035	\$17,142
4215-4219	Ambulance	03	\$0	\$17,860	\$15,360	\$0	\$15,360	\$0
4220-4229	Fire	03	\$0	\$593,399	\$436,189	\$0	\$436,189	\$0
4240-4249	Building Inspection	03	\$0	\$62,535	\$64,154	\$0	\$64,154	\$0
4290-4298	Emergency Management	03	\$0	\$25,000	\$25,000	\$0	\$25,000	\$0
4299	Other (Including Communications)		\$0	\$0	\$0	\$0	\$0	\$0
Public Safety Subtotal			\$0	\$1,506,951	\$1,396,880	\$0	\$1,379,738	\$17,142
<b>Airport/Aviation Center</b>								
4301-4309	Airport Operations		\$0	\$0	\$0	\$0	\$0	\$0
Airport/Aviation Center Subtotal			\$0	\$0	\$0	\$0	\$0	\$0
<b>Highways and Streets</b>								
4311	Administration	03	\$18,271	\$25,000	\$26,000	\$0	\$22,100	\$39,000



Proposed Budget

4312	Highways and Streets	03	\$755,060	\$815,175	\$876,179	\$0	\$871,179	\$0
4313	Bridges		\$0	\$0	\$0	\$0	\$0	\$0
4316	Street Lighting	03	\$10,416	\$17,000	\$14,000	\$0	\$14,000	\$0
4319	Other		\$0	\$0	\$0	\$0	\$0	\$0
	Highways and Streets Subtotal		\$783,747	\$857,175	\$916,179	\$0	\$907,279	\$39,000
Sanitation								
4321	Administration		\$0	\$0	\$0	\$0	\$0	\$0
4323	Solid Waste Collection	03	\$128,490	\$120,640	\$113,514	\$0	\$113,514	\$0
4324	Solid Waste Disposal	03	\$106,458	\$98,210	\$99,616	\$0	\$99,616	\$0
4325	Solid Waste Cleanup		\$0	\$0	\$0	\$0	\$0	\$0
4326-4329	Sewage Collection, Disposal and Other		\$0	\$0	\$0	\$0	\$0	\$0
	Sanitation Subtotal		\$234,948	\$218,850	\$213,130	\$0	\$213,130	\$0
Water Distribution and Treatment								
4331	Administration		\$0	\$0	\$0	\$0	\$0	\$0
4332	Water Services		\$0	\$0	\$0	\$0	\$0	\$0
4335-4339	Water Treatment, Conservation and Other		\$0	\$0	\$0	\$0	\$0	\$0
	Water Distribution and Treatment Subtotal		\$0	\$0	\$0	\$0	\$0	\$0
Electric								
4351-4352	Administration and Generation		\$0	\$0	\$0	\$0	\$0	\$0
4353	Purchase Costs		\$0	\$0	\$0	\$0	\$0	\$0
4354	Electric Equipment Maintenance		\$0	\$0	\$0	\$0	\$0	\$0
4359	Other Electric Costs		\$0	\$0	\$0	\$0	\$0	\$0
	Electric Subtotal		\$0	\$0	\$0	\$0	\$0	\$0
Health								
4411	Administration	03	\$1,235	\$2,300	\$2,300	\$0	\$2,300	\$0
4414	Pest Control	03	\$20,000	\$20,110	\$20,110	\$0	\$20,110	\$0
4415-4419	Health Agencies, Hospitals, and Other	03	\$12,335	\$16,835	\$16,835	\$0	\$15,835	\$0
	Health Subtotal		\$33,570	\$39,245	\$39,245	\$0	\$38,245	\$0



Proposed Budget

4441-4442	Administration and Direct Assistance	03	\$21,287	\$18,802	\$18,802	\$0	\$18,802	\$0
4444	Intergovernmental Welfare Payments	03	\$25,095	\$25,000	\$25,000	\$0	\$25,000	\$0
4445-4449	Vendor Payments and Other		\$0	\$0	\$0	\$0	\$0	\$0
	<b>Welfare Subtotal</b>		<b>\$46,382</b>	<b>\$43,802</b>	<b>\$43,802</b>	<b>\$0</b>	<b>\$43,802</b>	<b>\$0</b>

Culture and Recreation

4520-4529	Parks and Recreation	03	\$26,070	\$34,545	\$35,545	\$0	\$35,545	\$0
4550-4559	Library	03	\$316,527	\$336,311	\$320,255	\$0	\$320,255	\$0
4583	Patriotic Purposes	03	\$3,583	\$3,725	\$3,725	\$0	\$3,725	\$0
4589	Other Culture and Recreation		\$0	\$0	\$0	\$0	\$0	\$0
	<b>Culture and Recreation Subtotal</b>		<b>\$346,180</b>	<b>\$374,581</b>	<b>\$359,525</b>	<b>\$0</b>	<b>\$359,525</b>	<b>\$0</b>

Conservation and Development

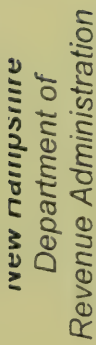
4611-4612	Administration and Purchasing of Natural Resources	03	\$1,272	\$1,000	\$1,000	\$0	\$1,000	\$0
4619	Other Conservation		\$0	\$0	\$0	\$0	\$0	\$0
4631-4632	Redevelopment and Housing		\$0	\$0	\$0	\$0	\$0	\$0
4651-4659	Economic Development		\$0	\$0	\$0	\$0	\$0	\$0
	<b>Conservation and Development Subtotal</b>		<b>\$1,272</b>	<b>\$1,000</b>	<b>\$1,000</b>	<b>\$0</b>	<b>\$1,000</b>	<b>\$0</b>

Debt Service

4711	Long Term Bonds and Notes - Principal	03	\$80,000	\$80,000	\$225,000	\$0	\$225,000	\$0
4721	Long Term Bonds and Notes - Interest	03	\$12,992	\$13,014	\$104,074	\$0	\$104,074	\$0
4723	Tax Anticipation Notes - Interest	03	\$0	\$10	\$10	\$0	\$10	\$0
4790-4799	Other Debt Service		\$0	\$0	\$0	\$0	\$0	\$0
	<b>Debt Service Subtotal</b>		<b>\$92,992</b>	<b>\$93,024</b>	<b>\$329,084</b>	<b>\$0</b>	<b>\$329,084</b>	<b>\$0</b>

Capital Outlay

4901	Land		\$0	\$0	\$0	\$0	\$0	\$0
4902	Machinery, Vehicles, and Equipment		\$0	\$0	\$0	\$0	\$0	\$0
4903	Buildings		\$0	\$3,759,125	\$0	\$0	\$0	\$0
4909	Improvements Other than Buildings		\$0	\$0	\$0	\$0	\$0	\$0
	<b>Capital Outlay Subtotal</b>		<b>\$0</b>	<b>\$3,759,125</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>



2019  
MS-737

## Proposed Budget

[illegible]



# Proposed Budget

Account	Purpose	Article	Selectmen's Appropriations for period ending 12/31/2019 (Recommended)	Selectmen's Appropriations for period ending 12/31/2019 (Not Recommended)	Budget Committee's period ending 12/31/2019 (Recommended)	Budget Committee's Appropriations for period ending 12/31/2019 (Not Recommended)
4915	To Capital Reserve Fund		\$0	\$0	\$0	\$0
4916	To Expendable Trust Fund		\$0	\$0	\$0	\$0
4917	To Health Maintenance Trust Funds		\$0	\$0	\$0	\$0
4215-4219	Ambulance	11	\$4,500	\$0	\$4,500	\$0
		<i>Purpose: Ambulance Billing</i>				
4220-4229	Fire	06	\$60,000	\$0	\$60,000	\$0
		<i>Purpose: Fire Department Gear</i>				
4611-4612	Administration and Purchasing of Natural Resources	09	\$10,000	\$0	\$10,000	\$0
		<i>Purpose: Conservation Land Maintenance</i>				
4721	Long Term Bonds and Notes - Interest	02	\$45,000	\$0	\$0	\$45,000
		<i>Purpose: Construct Fire Station</i>				
4903	Buildings	02	\$2,900,000	\$0	\$0	\$2,900,000
		<i>Purpose: Construct Fire Station</i>				
4915	To Capital Reserve Fund	10	\$5,000	\$0	\$5,000	\$0
		<i>Purpose: Police Station Maintenance Capital Reserve Fund</i>				
4915	To Capital Reserve Fund	12	\$2,000	\$0	\$2,000	\$0
		<i>Purpose: Police Equipment</i>				
4915	To Capital Reserve Fund	13	\$50,000	\$0	\$50,000	\$0
		<i>Purpose: Road Improvement Capital Reserve Fund</i>				
Total Proposed Special Articles			\$3,076,500	\$0	\$131,500	\$2,945,000





Proposed Budget

Account	Purpose	Article	Selectmen's Appropriations for period ending 12/31/2019 (Recommended)	Selectmen's Appropriations for period ending 12/31/2019 (Not Recommended)	Budget Committee's Appropriations for period ending 12/31/2019 (Recommended)	Budget Committee's Appropriations for period ending 12/31/2019 (Not Recommended)
4194	General Government Buildings	08	\$24,311	\$0	\$24,311	\$0
Purpose: LED Lighting Conversion						
4210-4214	Police	04	\$77,500	\$0	\$77,500	\$0
Purpose: School Resource Officer						
4311	Administration	07	\$51,814	\$0	\$0	\$51,814
Purpose: Full Time Groundskeeper Position						
4903	Buildings	05	\$74,000	\$0	\$74,000	\$0
Purpose: Repairs to Existing Fire Station						
Total Proposed Individual Articles			\$227,625	\$0	\$175,811	\$51,814

## Proposed Budget

Account	Source	Article	Actual Revenues for period ending 12/31/2018	Selectmen's Estimated Revenues for period ending 12/31/2019	Budget Committee's Estimated Revenues for period ending 12/31/2019
<b>Taxes</b>					
3120	Land Use Change Tax - General Fund	03	\$0	\$175,000	\$175,000
3180	Resident Tax		\$0	\$0	\$0
3185	Yield Tax		\$0	\$0	\$0
3186	Payment in Lieu of Taxes		\$0	\$0	\$0
3187	Excavation Tax		\$0	\$0	\$0
3189	Other Taxes		\$0	\$0	\$0
3190	Interest and Penalties on Delinquent Taxes	03	\$0	\$40,000	\$40,000
9991	Inventory Penalties		\$0	\$0	\$0
	<b>Taxes Subtotal</b>		\$0	<b>\$215,000</b>	<b>\$215,000</b>

## Licenses, Permits, and Fees

3210	Business Licenses and Permits	03	\$0	\$17,000	\$17,000
3220	Motor Vehicle Permit Fees	03	\$0	\$1,200,000	\$1,200,000
3230	Building Permits	03	\$0	\$60,000	\$60,000
3290	Other Licenses, Permits, and Fees	03	\$0	\$45,000	\$45,000
3311-3319	From Federal Government	03	\$0	\$30,000	\$30,000
	<b>Licenses, Permits, and Fees Subtotal</b>		\$0	<b>\$1,352,000</b>	<b>\$1,352,000</b>

## State Sources

3351	Shared Revenues		\$0	\$0	\$0
3352	Meals and Rooms Tax Distribution	03	\$0	\$206,703	\$206,703
3353	Highway Block Grant	03	\$0	\$87,626	\$87,626
3354	Water Pollution Grant		\$0	\$0	\$0
3355	Housing and Community Development		\$0	\$0	\$0
3356	State and Federal Forest Land Reimbursement		\$0	\$0	\$0
3357	Flood Control Reimbursement		\$0	\$0	\$0
3359	Other (Including Railroad Tax)	03	\$0	\$25,000	\$25,000
3379	From Other Governments		\$0	\$0	\$0
	<b>State Sources Subtotal</b>		\$0	<b>\$319,329</b>	<b>\$319,329</b>

## Charges for Services



Proposed Budget

3401-3406	Income from Departments	\$0	\$50,000	\$50,000
3409	Other Charges	\$0	\$0	\$0
	Charges for Services Subtotal	\$0	\$50,000	\$50,000
Miscellaneous Revenues				
3501	Sale of Municipal Property	\$0	\$5,000	\$5,000
3502	Interest on Investments	\$0	\$30,000	\$30,000
3503-3509	Other	\$0	\$12,430	\$12,430
	Miscellaneous Revenues Subtotal	\$0	\$47,430	\$47,430
Interfund Operating Transfers In				
3912	From Special Revenue Funds	\$0	\$64,500	\$64,500
3913	From Capital Projects Funds	\$0	\$0	\$0
3914A	From Enterprise Funds: Airport (Offset)	\$0	\$0	\$0
3914E	From Enterprise Funds: Electric (Offset)	\$0	\$0	\$0
3914O	From Enterprise Funds: Other (Offset)	\$0	\$0	\$0
3914S	From Enterprise Funds: Sewer (Offset)	\$0	\$0	\$0
3914W	From Enterprise Funds: Water (Offset)	\$0	\$0	\$0
3915	From Capital Reserve Funds	\$0	\$0	\$0
3916	From Trust and Fiduciary Funds	\$0	\$10,000	\$10,000
3917	From Conservation Funds	\$0	\$0	\$0
	Interfund Operating Transfers In Subtotal	\$0	\$74,500	\$74,500
Other Financing Sources				
3934	Proceeds from Long Term Bonds and Notes	\$0	\$2,900,000	\$2,900,000
9998	Amount Voted from Fund Balance	\$0	\$129,000	\$129,000
9999	Fund Balance to Reduce Taxes	\$0	\$0	\$0
	Other Financing Sources Subtotal	\$0	\$3,029,000	\$3,029,000
	Total Estimated Revenues and Credits	\$0	\$5,087,259	\$5,087,259



Proposed Budget

Item	Period ending 12/31/2018	Selectmen's Period ending 12/31/2019 (Recommended)	Budget Committee's Period ending 12/31/2019 (Recommended)
Operating Budget Appropriations		\$4,828,429	\$4,782,323
Special Warrant Articles	\$4,064,461	\$3,076,500	\$131,500
Individual Warrant Articles	\$180,500	\$227,625	\$175,811
Total Appropriations	\$8,703,308	\$8,132,554	\$5,089,634
Less Amount of Estimated Revenues & Credits	\$5,960,040	\$5,087,259	\$5,087,259
<b>Estimated Amount of Taxes to be Raised</b>	<b>\$2,743,268</b>	<b>\$3,045,295</b>	<b>\$2,375</b>

Proposed Budget

<b>1. Total Recommended by Budget Committee</b>	<b>\$5,089,634</b>
Less Exclusions:	
2. Principal: Long-Term Bonds & Notes	\$225,000
3. Interest: Long-Term Bonds & Notes	\$104,074
4. Capital outlays funded from Long-Term Bonds & Notes	\$0
5. Mandatory Assessments	\$0
6. Total Exclusions ( <i>Sum of Lines 2 through 5 above</i> )	\$329,074
<b>7. Amount Recommended, Less Exclusions (<i>Line 1 less Line 6</i>)</b>	<b>\$4,760,560</b>
8. 10% of Amount Recommended, Less Exclusions ( <i>Line 7 x 10%</i> )	\$476,056

**Collective Bargaining Cost Items:**

9. Recommended Cost Items (Prior to Meeting)	\$0
10. Voted Cost Items (Voted at Meeting)	\$0
11. Amount voted over recommended amount (Difference of Lines 9 and 10)	\$0

**12. Bond Override (RSA 32:18-a), Amount Voted**

\$0

Maximum Allowable Appropriations Voted at Meeting:  
(*Line 1 + Line 8 + Line 11 + Line 12*)

\$5,565,690



Default Budget of the Municipality  
Greenland

For the period beginning January 1, 2019 and ending December 31, 2019

RSA 40:13, IX (b) "Default budget" as used in this subdivision means the amount of the same appropriations as contained in the operating budget authorized for the previous year, reduced and increased, as the case may be, by debt service, contracts, and other obligations previously incurred or mandated by law, and reduced by one-time expenditures contained in the operating budget. For the purposes of this paragraph, one-time expenditures shall be appropriations not likely to recur in the succeeding budget, as determined by the governing body, unless the provisions of RSA 40:14-b are adopted, of the local political subdivision.

This form was posted with the warrant on: January 22, 2019

GOVERNING BODY CERTIFICATION

Under penalties of perjury, I declare that I have examined the information contained in this form and to the best of my belief it is true, correct and complete.

Name	Position	Signature
Vaughan Morgan	Selectman	
Paul Sanderson	Selectman	
James Rolston	Selectman	
Chester Deorocki	Selectman	
Chip Hussey	Selectman	

This form must be signed, scanned, and uploaded to the Municipal Tax Rate Setting Portal:  
<https://www.proptax.org/>

For assistance please contact:  
NH DRA Municipal and Property Division  
(603) 230-5090  
<http://www.revenue.nh.gov/mun-prop/>





Default Budget of the Municipality

Account	Purpose	Prior Year Adopted Budget	Reductions or Increases	One-Time Appropriations	Default Budget
<b>General Government</b>					
0000-0000	Collective Bargaining	\$0	\$0	\$0	\$0
4130-4139	Executive	\$216,700	\$0	\$0	\$216,700
4140-4149	Election, Registration, and Vital Statistics	\$69,210	\$0	\$0	\$69,210
4150-4151	Financial Administration	\$111,269	\$0	\$0	\$111,269
4152	Revaluation of Property	\$36,000	\$0	(\$29,409)	\$6,591
4153	Legal Expense	\$30,000	\$0	\$0	\$30,000
4155-4159	Personnel Administration	\$810,930	\$35,996	\$0	\$846,926
4191-4193	Planning and Zoning	\$32,800	\$0	\$0	\$32,800
4194	General Government Buildings	\$72,565	\$0	\$0	\$72,565
4195	Cemeteries	\$9,700	\$0	\$0	\$9,700
4196	Insurance	\$79,832	\$0	\$0	\$79,832
4197	Advertising and Regional Association	\$8,191	\$0	\$0	\$8,191
4199	Other General Government	\$1,420	\$0	\$0	\$1,420
General Government Subtotal		\$1,478,617	\$35,996	(\$29,409)	\$1,485,204
<b>Public Safety</b>					
4210-4214	Police	\$808,157	\$0	\$0	\$808,157
4215-4219	Ambulance	\$14,860	\$0	\$0	\$14,860
4220-4229	Fire	\$441,501	\$31,168	\$0	\$472,669
4240-4249	Building Inspection	\$62,535	\$0	\$0	\$62,535
4290-4298	Emergency Management	\$25,000	\$0	\$0	\$25,000
4299	Other (Including Communications)	\$0	\$0	\$0	\$0
Public Safety Subtotal		\$1,352,053	\$31,168	\$0	\$1,383,221
<b>Airport/Aviation Center</b>					
4301-4309	Airport Operations	\$0	\$0	\$0	\$0
Airport/Aviation Center Subtotal		\$0	\$0	\$0	\$0
<b>Highways and Streets</b>					
4311	Administration	\$25,000	\$0	\$0	\$25,000
4312	Highways and Streets	\$815,175	\$0	(\$1,900)	\$813,275
4313	Bridges	\$0	\$0	\$0	\$0
4316	Street Lighting	\$17,000	\$0	\$0	\$17,000
4319	Other	\$0	\$0	\$0	\$0
Highways and Streets Subtotal		\$857,175	\$0	(\$1,900)	\$855,275
<b>Sanitation</b>					
4321	Administration	\$0	\$0	\$0	\$0
4323	Solid Waste Collection	\$120,640	\$0	\$0	\$120,640
4324	Solid Waste Disposal	\$98,210	\$0	\$0	\$98,210
4325	Solid Waste Cleanup	\$0	\$0	\$0	\$0
4326-4328	Sewage Collection and Disposal	\$0	\$0	\$0	\$0
4329	Other Sanitation	\$0	\$0	\$0	\$0
Sanitation Subtotal		\$218,850	\$0	\$0	\$218,850



Default Budget of the Municipality

Water Distribution and Treatment

4331	Administration	\$0	\$0	\$0	\$0
4332	Water Services	\$0	\$0	\$0	\$0
4335-4339	Water Treatment, Conservation and Other	\$0	\$0	\$0	\$0
Water Distribution and Treatment Subtotal		\$0	\$0	\$0	\$0

Electric

4351-4352	Administration and Generation	\$0	\$0	\$0	\$0
4353	Purchase Costs	\$0	\$0	\$0	\$0
4354	Electric Equipment Maintenance	\$0	\$0	\$0	\$0
4359	Other Electric Costs	\$0	\$0	\$0	\$0
Electric Subtotal		\$0	\$0	\$0	\$0

Health

4411	Administration	\$2,300	\$0	\$0	\$2,300
4414	Pest Control	\$20,110	\$0	\$0	\$20,110
4415-4419	Health Agencies, Hospitals, and Other	\$16,835	\$0	\$0	\$16,835
Health Subtotal		\$39,245	\$0	\$0	\$39,245

Welfare

4441-4442	Administration and Direct Assistance	\$18,802	\$0	\$0	\$18,802
4444	Intergovernmental Welfare Payments	\$25,000	\$0	\$0	\$25,000
4445-4449	Vendor Payments and Other	\$0	\$0	\$0	\$0
Welfare Subtotal		\$43,802	\$0	\$0	\$43,802

Culture and Recreation

4520-4529	Parks and Recreation	\$34,545	\$0	(\$12,000)	\$22,545
4550-4559	Library	\$336,311	\$0	\$0	\$336,311
4583	Patriotic Purposes	\$3,725	\$0	\$0	\$3,725
4589	Other Culture and Recreation	\$0	\$0	\$0	\$0
Culture and Recreation Subtotal		\$374,581	\$0	(\$12,000)	\$362,581

Conservation and Development

4611-4612	Administration and Purchasing of Natural Resources	\$1,000	\$0	\$0	\$1,000
4619	Other Conservation	\$0	\$0	\$0	\$0
4631-4632	Redevelopment and Housing	\$0	\$0	\$0	\$0
4651-4659	Economic Development	\$0	\$0	\$0	\$0
Conservation and Development Subtotal		\$1,000	\$0	\$0	\$1,000

Debt Service

4711	Long Term Bonds and Notes - Principal	\$80,000	\$145,000	\$0	\$225,000
4721	Long Term Bonds and Notes - Interest	\$13,014	\$92,916	\$0	\$105,930
4723	Tax Anticipation Notes - Interest	\$10	\$0	\$0	\$10
4790-4799	Other Debt Service	\$0	\$0	\$0	\$0
Debt Service Subtotal		\$93,024	\$237,916	\$0	\$330,940

Capital Outlay



Default Budget of the Municipality

4901	Land	\$0	\$0	\$0	\$0
4902	Machinery, Vehicles, and Equipment	\$0	\$0	\$0	\$0
4903	Buildings	\$0	\$0	\$0	\$0
4909	Improvements Other than Buildings	\$0	\$0	\$0	\$0
Capital Outlay Subtotal		\$0	\$0	\$0	\$0

Operating Transfers Out

4912	To Special Revenue Fund	\$0	\$0	\$0	\$0
4913	To Capital Projects Fund	\$0	\$0	\$0	\$0
4914A	To Proprietary Fund - Airport	\$0	\$0	\$0	\$0
4914E	To Proprietary Fund - Electric	\$0	\$0	\$0	\$0
4914O	To Proprietary Fund - Other	\$0	\$0	\$0	\$0
4914S	To Proprietary Fund - Sewer	\$0	\$0	\$0	\$0
4914W	To Proprietary Fund - Water	\$0	\$0	\$0	\$0
4915	To Capital Reserve Fund	\$0	\$0	\$0	\$0
4916	To Expendable Trusts/Fiduciary Funds	\$0	\$0	\$0	\$0
4917	To Health Maintenance Trust Funds	\$0	\$0	\$0	\$0
4918	To Non-Expendable Trust Funds	\$0	\$0	\$0	\$0
4919	To Fiduciary Funds	\$0	\$0	\$0	\$0
Operating Transfers Out Subtotal		\$0	\$0	\$0	\$0

Total Operating Budget Appropriations	\$4,458,347	\$305,080	(\$43,309)	\$4,720,118
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Default Budget of the Municipality

Account	Explanation
4220-4229	Full year of approved positions
4312	Equipment purchase
4520-4529	Fencing
4155-4159	Full year of new 2018 positions
4152	Abatement retainage



GREENLAND CENTRAL  
SCHOOL  
2019

School Warrant  
&  
School Budget





## Greenland Local School

The inhabitants of the School District of Greenland Local School in the State of New Hampshire qualified to vote in School District affairs are hereby notified that the two phases of the Annual School District Meeting will be held as follows:

**First Session of Annual Meeting (Deliberative Session):**

Date: February 4, 2019

Time: 6:30 PM

Location: Greenland Central School – 70 Post Road, Greenland, NH 03840

Details: Snow date: February 6, 2019 at 6:30 PM

**Second Session of Annual Meeting (Official Ballot Voting)**

Date: March 12, 2019

Time: 8:00 AM – 7:00 PM

Location: Greenland Central School – 70 Post Road, Greenland, NH 03840

Details:

### GOVERNING BODY CERTIFICATION

We certify and attest that on or before January \_\_, 2019, a true and attested copy of this document was posted at the place of meeting and at SAU 50 Office, Greenland Town Hall, and that an original was delivered to the Town Administrator.

Name	Position
Patrick Walsh	School Board Chair
John Balboni	School Board Member
Alyson Baryiames	School Board Member
Randy Bunnell	School Board Member
Maria Emory	School Board Member

Signature



**Article 01     2019-2020 Operating Budget**

Shall the Greenland School District raise and appropriate as an operating budget, not including appropriations by special warrant articles and other appropriations voted separately, the amounts set forth on the budget posted with the warrant or as amended by vote of the first session, for the purposes set forth therein, totaling \$11,366,938 (Eleven Million Three Hundred Sixty-Six Thousand Nine Hundred Thirty Eight Dollars) ? Should this article be defeated, the default budget shall be \$11,138,092 (Eleven Million One Hundred Thirty Eight Thousand Ninety Two Dollars, which is the same as last year, with certain adjustments required by previous action of the Greenland School District or by law; or the governing body may hold one special meeting, in accordance with RSA 40:13, X and XVI, to take up the issue of a revised operating budget only. (Majority vote required.) (NOTE: This warrant article [operating budget] does not include appropriations in ANY other warrant article.)

The Greenland School Board recommends the operating budget.  
The Greenland Budget Committee recommends the operating budget.

Yes                      No

**Article 02     Energy project**

Shall the Greenland School District vote to authorize the School Board to enter into an up to 20 year, lease agreement for the installation of up to \$1,380,041 (One Million Three Hundred Eighty Thousand Forty-One Dollars) of energy saving equipment, including replacement of the boiler system, roof replacements, LED lighting, insulation, HVAC Controls, window replacement and other energy saving equipment for the Greenland Central School, with annual lease payments of approximately \$114,936. part of such lease payments to be funded from annual energy savings in the operational budget. This lease agreement contains an escape clause. (Majority Vote Required)

The Greenland School Board recommends this warrant article.

Yes                      No

**Article 03     Special Education Expendable Trust Fund**

To see if the Greenland School District will vote to raise and appropriate the sum of \$75,000 (Seventy Five Thousand Dollars) to be added to the Special Education Expendable Trust Fund previously established. (Majority vote required.)

The Greenland School Board recommends this warrant article.  
The Greenland Budget Committee recommends this warrant article.

Yes                      No



**Article 04 School Buildings and Grounds Expendable Trust Fund**

To see if the Greenland School District will vote to raise and appropriate the sum of \$24,000 (Twenty Four Thousand Dollars) to be added to the School Buildings and Grounds Expendable Trust Fund previously established, with such sum to be funded through the rental income received from the property. (Majority vote required.)

The Greenland School Board recommends this warrant article.  
The Greenland Budget Committee recommends this warrant article.

Yes No

**Article 05 Technology Trust Fund**

To see if the school district will vote to establish a Technology Expendable Trust Fund per RSA 198:20-c, V to fund future technology needs at Greenland Central School and to raise and appropriate up to \$25,000 (Twenty Five Thousand Dollars) to come from the remaining June 30, 2019 unassigned fund balance to be placed in the fund; further to name the school board as agents to expend from the fund. (Majority vote required)

The Greenland School Board recommends this warrant article.  
The Greenland Budget Committee recommends this warrant article.

Yes No



**February 4, 2019**  
**The State of New Hampshire**

To the Inhabitants of the School District of Greenland in the County of Rockingham, and State of New Hampshire, qualified to hear the explanation of, and to participate in discussion and debate of, each of the warrant articles pursuant to RSA 40:13.

*Warrant articles adopted at this First Session (Deliberative Session) will be placed on the Official Ballot for a vote at the Second Session, on March 12, 2019 at 8:00 o'clock in the forenoon until 7:00 o'clock in the evening at the Greenland Central School.*

Introductions were made by Moderator Dean Bouffard and protocols and rules for engagement were presented.

**Article 1: 2019-2020 Operating Budget**

Shall the Greenland School District raise and appropriate as an operating budget, not including appropriations by special warrant articles and other appropriations voted separately, the amounts set forth on the budget posted with the warrant or as amended by vote of the first session, for the purposes set forth therein, totaling \$11,366,938 (Eleven Million Three Hundred Sixty-Six Thousand Nine Hundred Thirty Eight Dollars) ? Should this article be defeated, the default budget shall be \$11,138,092 {Eleven Million One Hundred Thirty Eight Thousand Ninety Two Dollars, which is the same as last year, with certain adjustments required by previous action of the Greenland School District or by law; or the governing body may hold one special meeting, in accordance with RSA 40:13, X and XVI, to take up the issue of a revised operating budget only. (Majority vote required.) (NOTE: This warrant article [operating budget] does not include appropriations in ANY other warrant article.)

Read and presented by Dean Bouffard.

Addressed by School Board Member Randy Bunnell

**Questions from Greenland Residents:**

Greenland Resident Brian Hershler questioned student/teacher ratios, forecast on future enrollment, class size, criteria for class size, and if current town data is used to predict enrollment.

Principal Tamara Hallee responded that class size depended on grade level, that surveys were being sent to local daycares and private kindergartens to help determine future incoming enrollment.

School Board Member Maria Emory said that class size was determined based on SAU 50 policy.

Greenland Resident Colleen Penacho questioned the \$18,343 for building and grounds and why it is included in the operating budget when there is a separate fund specifically for building and grounds repairs. She further questioned why money was set aside for HVAC repairs and why it was not included in the energy project budget. Mrs. Penacho specifically questioned why the fencing replacement would not come out of the building and grounds account.

School Board Member Pat Walsh explained that historically the building and grounds funds are typically used for planning for long-term projects.

Further questioning from Mrs. Penacho continued. Answers were clarified by Amy Ransom and Randy Bunnell addressed other used for the building and grounds funds.

Mrs. Penacho made a motion to amend Article 1, which she would have to do in writing, to reduce the operating budget by \$18,343, and the motion failed.

Greenland Resident Steve McKenzie questioned the cost/pupil and the resource that was used to determine this number, as he felt the numbers presented to be lower than they actually are. Randy Bunnell explained that the information comes directly from the DOE and discussed the formula that was used.

A motion to vote was made.

Article 1 will appear on the ballot as written.

### **Article 2: Energy Project**

Shall the Greenland School District vote to authorize the School Board to enter into an up to 20 year, lease agreement for the installation of up to \$1,380,041 (One Million Three Hundred Eighty Thousand Forty-One Dollars) of energy saving equipment, including replacement of the boiler system, roof replacements, LED lighting, insulation, HVAC Controls, window replacement and other energy saving equipment for the Greenland Central School, with annual lease payments of approximately \$114,936. part of such lease payments to be funded from annual energy savings in the operational budget. This lease agreement contains an escape clause. (Majority Vote Required)

Read and presented by Dean Bouffard.

Addressed by School Board Member Patrick Walsh

Mike Davy from ENE discussed the process of how they arrived at the plan for the project and potential cost savings of having one central plant with a back up.

Greenland Resident John Penacho agreed repairs were needed but questioned the choice of a lease option over a bond.

Amy Ransom explained the benefits of lease in terms of only financing the monies that are needed and that there is no penalty for early repayment. She also stated that the project is too small for some institutions to provide a bond, and in addition, a bond would require a bond attorney.

Greenland Robert Mayer stated he was troubled by the proposal, questioned the guarantee of yearly cost reductions and savings, if the cost comparisons were made between a metal roof vs a shingle roof, as well as how to how any anticipated savings would be monitored.

Amy Ransom explained that this was an energy performance contract and the energy savings would be guaranteed. She asked Mike Davy to explain the process.

Mike Davy further discussed how the system worked and how it reports out energy usage. Greenland Resident, Robert Mayer, questioned the escape clause as well as the financial security of ENE as a company.

Mike Davy justified his company's qualifications and that a financial audit was/would be provided.

Steve McKenzie questioned the 0% tax impact for 2019-2020, what the real tax impact would be over the term of the lease, and how this will be treated in the default budget.

Barbara Flemming stated concern that she felt the Budget Committee did not have time to review this proposal.

Amy Ransom stated that the Budget Committee had been presented the proposal several times.

Greenland Resident Katarina Steinberg stated support for the energy proposal, respected trying to be fiscally responsible, and focused on the safety needs of the students at GCS.

School Board Member Pat Walsh expanded on the costs and risks if this project is not planned, specifically the timing of removing asbestos from the original heating system.

Greenland Resident, Colleen Penacho, questioned why the savings weren't specifically spelled out.



Mike Davy stated that savings would be dependent on all phases of the plan being completed. Greenland Resident questioned what would happen if the boiler were to fail before the lease was paid.

Mike Davy stated that the longest manufacturer's warranty would be in place and that ENE does not require that we use them to perform maintenance, only that the units would meet manufacturer's specifications. He also stated that local service providers may be utilized. Greenland Resident Ann Mayer stated concern overall for increasing budget costs to the town, and how these contracts be interpreted in ten years with turn over on the School Board. She also questioned if they were looking into a "package deal" for the various contractors that would be needed to complete the project, as well as when the project would take place.

School Board Member Pat Walsh stated that they would look to coordinate contractors, that there would be three bids for each component of the repairs, and that the project should happen during the off season.

Mike Davy stated that the project could begin in the Summer of 2019 with no interruption to the start of the 2019-2020 school year.

A motion was made to vote on the warrant article.

Article 2 will appear on the ballot as written.

Randy Bunnell made a motion to restrict reconsideration for Article 2, which was seconded by Alyson Baryames.

### **Article 3: Special Education Expendable Trust Fund**

To see if the Greenland School District will vote to raise and appropriate the sum of \$75,000 (Seventy Five Thousand Dollars) to be added to the Special Education Expendable Trust Fund previously established. (Majority vote required.)

Read and presented by Dean Bouffard.

Addressed by School Board Member Randy Bunnell. He explained that it was established two years ago to cover unexpected costs in Special Education.

Greenland Resident Ann Mayer questioned the current balance in the fund.

A motion was made on the warrant article.

Article 3 will appear on the ballot as written.

**Article 4: School and Building Expendable Trust Fund**

To see if the Greenland School District will vote to raise and appropriate the sum of \$24,000 (Twenty Four Thousand Dollars) to be added to the School Buildings and Grounds Expendable Trust Fund previously established, with such sum to be funded through the rental income received from the property. (Majority vote required.)

Read and presented by Dean Bouffard

A motion was made to on the warrant article.

Article 4 will appear on the ballot as written.

**Article 5: Technology Trust Fund**

To see if the school district will vote to establish a Technology Expendable Trust Fund per RSA 198:20-c, V to fund future technology needs at Greenland Central School and to raise and appropriate up to \$25,000 (Twenty Five Thousand Dollars) to come from the remaining June 30, 2019 unassigned fund balance to be placed in the fund; further to name the school board as agents to expend from the fund. (Majority vote required)

Read and Presented by Dean Bouffard

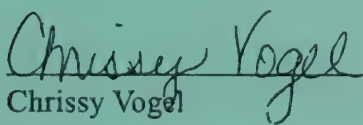
Addressed by School Board Member Randy Bunnell. He stated that this is a new proposal this year designed to stay ahead of the ever changing needs in technology.

A motion was made on the warrant.

Article 5 will appear on the ballot as written.

Closing remarks and motion to adjourn was made by Dean Bouffard.

Respectfully Submitted,

  
Chrissy Vogel  
GCS Teacher, Grade 2

2/15/19  
Date

Proposed Budget

Greenland Local School






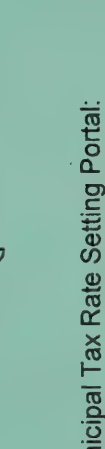
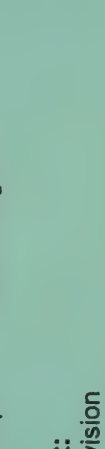

For School Districts which have adopted the provisions of RSA 32:14 through RSA 32:24  
Appropriations and Estimates of Revenue for the Fiscal Year from:  
July 1, 2019 to June 30, 2020

Form Due Date: 20 Days after the Annual Meeting

This form was posted with the warrant on: 11/22/19

SCHOOL BUDGET COMMITTEE CERTIFICATION

Under penalties of perjury, I declare that I have examined the information contained in this form and to the best of my belief it is true, correct and complete.

Name	Position	Signature
Robert Krasko	Chairman	
Jamie Connelly	Vice Chairman	
Mark Connelly	Member	
Sharon Hussey-McLaughlin	Member	
Patty Porter	Member	
Stephen McKenzie	Member	
Don Miller	Member	
John Penacho	Member	
Frank Hansler	Member	
Chip Hussey	Selectmen's Rep	
Randy Bunnell	School Board's Rep	

This form must be signed, scanned, and uploaded to the Municipal Tax Rate Setting Portal:  
<https://www.proptax.org/>

For assistance please contact:

NH DRA Municipal and Property Division  
(603) 230-5090

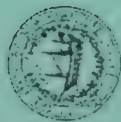
<http://www.revenue.nh.gov/mun-prop/>





## Appropriations

Account	Purpose	Article	Expenditures for period ending 6/30/2018	Appropriations as Approved by DRA for period ending 6/30/2019	School Board's Appropriations for period ending 6/30/2020 (Recommended)	School Board's Appropriations for period ending 6/30/2020 (Not Recommended)	Budget Committee's Appropriations for period ending 6/30/2020 (Recommended)	Budget Committee's Appropriations for period ending 6/30/2020 (Not Recommended)
<b>Instruction</b>								
1100-1199	Regular Programs	01	\$4,835,556	\$5,248,412	\$5,229,182	\$0	\$5,229,182	\$0
1200-1299	Special Programs	01	\$1,018,195	\$1,096,819	\$1,215,360	\$0	\$1,215,360	\$0
1300-1399	Vocational Programs		\$0	\$0	\$0	\$0	\$0	\$0
1400-1499	Other Programs	01	\$97,104	\$133,560	\$146,532	\$0	\$146,532	\$0
1500-1599	Non-Public Programs		\$0	\$0	\$0	\$0	\$0	\$0
1600-1699	Adult/Continuing Education Programs	01	\$0	\$0	\$0	\$0	\$0	\$0
1700-1799	Community/Junior College Education Programs		\$0	\$0	\$0	\$0	\$0	\$0
1800-1899	Community Service Programs		\$0	\$0	\$0	\$0	\$0	\$0
	<b>Instruction Subtotal</b>		<b>\$5,750,855</b>	<b>\$6,478,791</b>	<b>\$6,591,074</b>	<b>\$0</b>	<b>\$6,591,074</b>	<b>\$0</b>
<b>Support Services</b>								
2000-2199	Student Support Services	01	\$314,747	\$327,208	\$345,671	\$0	\$345,671	\$0
2200-2299	Instructional Staff Services	01	\$177,163	\$167,409	\$286,553	\$0	\$286,553	\$0
	<b>Support Services Subtotal</b>		<b>\$491,910</b>	<b>\$494,617</b>	<b>\$632,224</b>	<b>\$0</b>	<b>\$632,224</b>	<b>\$0</b>
<b>General Administration</b>								
0000-0000	Collective Bargaining		\$0	\$0	\$0	\$0	\$0	\$0
2310 (840)	School Board Contingency		\$0	\$0	\$0	\$0	\$0	\$0
2310-2319	Other School Board	01	\$62,928	\$45,205	\$44,327	\$0	\$44,327	\$0
	<b>General Administration Subtotal</b>		<b>\$62,928</b>	<b>\$45,205</b>	<b>\$44,327</b>	<b>\$0</b>	<b>\$44,327</b>	<b>\$0</b>



New Hampshire  
Department of  
Revenue Administration

2019  
MS-27

Appropriations

Account	Purpose	Article	Expenditures for period ending 6/30/2018	Appropriations as Approved by DRA for period ending 6/30/2019	School Board's Appropriations for period ending 6/30/2020 (Recommended)	School Board's Appropriations for period ending 6/30/2020 (Not Recommended)	Budget Committee's Appropriations for period ending 6/30/2020 (Recommended)	Budget Committee's Appropriations for period ending 6/30/2020 (Not Recommended)
<b>Executive Administration</b>								
2320 (310)	SAU Management Services	01	\$406,557	\$380,999	\$444,829	\$0	\$444,829	\$0
2320-2399	All Other Administration		\$0	\$0	\$0	\$0	\$0	\$0
2400-2499	School Administration Service	01	\$267,945	\$285,877	\$267,504	\$0	\$267,504	\$0
2500-2599	Business		\$0	\$0	\$0	\$0	\$0	\$0
2600-2699	Plant Operations and Maintenance	01	\$438,650	\$528,686	\$536,856	\$0	\$536,856	\$0
2700-2799	Student Transportation	01	\$397,366	\$420,113	\$486,158	\$0	\$486,158	\$0
2800-2999	Support Service, Central and Other	01	\$1,582,118	\$1,728,460	\$1,803,943	\$0	\$1,803,943	\$0
	<b>Executive Administration Subtotal</b>		<b>\$3,092,636</b>	<b>\$3,344,135</b>	<b>\$3,539,290</b>	<b>\$0</b>	<b>\$3,539,290</b>	<b>\$0</b>
<b>Non-Instructional Services</b>								
3100	Food Service Operations	01	\$94,591	\$95,764	\$97,023	\$0	\$97,023	\$0
3200	Enterprise Operations		\$0	\$0	\$0	\$0	\$0	\$0
	<b>Non-Instructional Services Subtotal</b>		<b>\$94,591</b>	<b>\$95,764</b>	<b>\$97,023</b>	<b>\$0</b>	<b>\$97,023</b>	<b>\$0</b>
<b>Facilities Acquisition and Construction</b>								
4100	Site Acquisition		\$0	\$0	\$0	\$0	\$0	\$0
4200	Site Improvement		\$0	\$0	\$0	\$0	\$0	\$0
4300	Architectural/Engineering		\$0	\$0	\$0	\$0	\$0	\$0
4400	Educational Specification Development		\$0	\$0	\$0	\$0	\$0	\$0
4500	Building Acquisition/Construction		\$0	\$0	\$0	\$0	\$0	\$0
4600	Building Improvement Services	01	\$46,778	\$27,000	\$27,000	\$0	\$27,000	\$0
4900	Other Facilities Acquisition and Construction		\$0	\$0	\$0	\$0	\$0	\$0
	<b>Facilities Acquisition and Construction Subtotal</b>		<b>\$46,778</b>	<b>\$27,000</b>	<b>\$27,000</b>	<b>\$0</b>	<b>\$27,000</b>	<b>\$0</b>
<b>Other Outlays</b>								
5110	Debt Service - Principal	01	\$320,000	\$320,000	\$320,000	\$0	\$320,000	\$0
5120	Debt Service - Interest	01	\$75,564	\$59,426	\$56,000	\$0	\$56,000	\$0
	<b>Other Outlays Subtotal</b>		<b>\$395,564</b>	<b>\$379,426</b>	<b>\$376,000</b>	<b>\$0</b>	<b>\$376,000</b>	<b>\$0</b>



New Hampshire  
Department of  
Revenue Administration

2019  
MS-DSB

Default Budget of the School District  
Greenland Local School

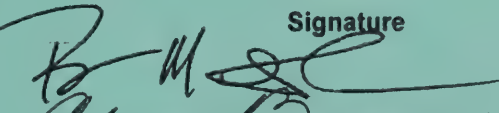




For the period beginning July 1, 2019 and ending June 30, 2020

RSA 40:13, IX (b) "Default budget" as used in this subdivision means the amount of the same appropriations as contained in the operating budget authorized for the previous year, reduced and increased, as the case may be, by debt service, contracts, and other obligations previously incurred or mandated by law, and reduced by one-time expenditures contained in the operating budget. For the purposes of this paragraph, one-time expenditures shall be appropriations not likely to recur in the succeeding budget, as determined by the governing body, unless the provisions of RSA 40:14-b are adopted, of the local political subdivision.

This form was posted with the warrant on: 11/22/19

SCHOOL BOARD OR BUDGET COMMITTEE CERTIFICATION

Under penalties of perjury, I declare that I have examined the information contained in this form and to the best of my belief it is true, correct and complete.

Name	Position	Signature
Patrick Walsh	School Board Chair	
Alyson Baryames	School Board Member	
John Balboni	School Board Member	
Randy Bunnell	School Board Member	
Maria Emory	School Board Member	

This form must be signed, scanned, and uploaded to the Municipal Tax Rate Setting Portal:  
<https://www.proptax.org/>

For assistance please contact:  
NH DRA Municipal and Property Division  
(603) 230-5090  
<http://www.revenue.nh.gov/mun-prop/>





**New Hampshire**  
**Department of**  
**Revenue Administration**

**2019**  
**MS-DSB**

**Appropriations**

<b>Account</b>	<b>Purpose</b>	<b>Prior Year Adopted Budget</b>	<b>Reductions or Increases</b>	<b>One-Time Appropriations</b>	<b>Default Budget</b>
<b>Instruction</b>					
1100-1199	Regular Programs	\$5,248,412	\$5,644	\$0	\$5,254,056
1200-1299	Special Programs	\$1,096,819	\$105,143	\$0	\$1,201,962
1300-1399	Vocational Programs	\$0	\$0	\$0	\$0
1400-1499	Other Programs	\$133,560	\$6,912	\$0	\$140,472
1500-1599	Non-Public Programs	\$0	\$0	\$0	\$0
1600-1699	Adult/Continuing Education Programs	\$0	\$0	\$0	\$0
1700-1799	Community/Junior College Education Programs	\$0	\$0	\$0	\$0
1800-1899	Community Service Programs	\$0	\$0	\$0	\$0
<b>Instruction Subtotal</b>		<b>\$6,478,791</b>	<b>\$117,699</b>	<b>\$0</b>	<b>\$6,596,490</b>
<b>Support Services</b>					
2000-2199	Student Support Services	\$327,208	\$12,454	\$0	\$339,662
2200-2299	Instructional Staff Services	\$167,409	\$274	\$0	\$167,683
<b>Support Services Subtotal</b>		<b>\$494,617</b>	<b>\$12,728</b>	<b>\$0</b>	<b>\$507,345</b>
<b>General Administration</b>					
0000-0000	Collective Bargaining	\$0	\$0	\$0	\$0
2310 (840)	School Board Contingency	\$0	\$0	\$0	\$0
2310-2319	Other School Board	\$45,205	\$0	\$0	\$45,205
<b>General Administration Subtotal</b>		<b>\$45,205</b>	<b>\$0</b>	<b>\$0</b>	<b>\$45,205</b>
<b>Executive Administration</b>					
2320 (310)	SAU Management Services	\$380,999	\$63,830	\$0	\$444,829
2320-2399	All Other Administration	\$0	\$0	\$0	\$0
2400-2499	School Administration Service	\$285,877	(\$20,436)	\$0	\$265,441
2500-2599	Business	\$0	\$0	\$0	\$0
2600-2699	Plant Operations and Maintenance	\$484,386	\$0	\$0	\$484,386
2700-2799	Student Transportation	\$420,113	\$52,967	\$0	\$473,080
2800-2999	Support Service, Central and Other	\$1,728,460	\$32,833	\$0	\$1,761,293
<b>Executive Administration Subtotal</b>		<b>\$3,299,835</b>	<b>\$129,194</b>	<b>\$0</b>	<b>\$3,429,029</b>
<b>Non-Instructional Services</b>					
3100	Food Service Operations	\$95,764	\$1,259	\$0	\$97,023
3200	Enterprise Operations	\$0	\$0	\$0	\$0
<b>Non-Instructional Services Subtotal</b>		<b>\$95,764</b>	<b>\$1,259</b>	<b>\$0</b>	<b>\$97,023</b>



**New Hampshire**  
Department of  
Revenue Administration

**2019**  
**MS-DSB**

**Appropriations**

Account	Purpose	Prior Year Adopted Budget	Reductions or Increases	One-Time Appropriations	Default Budget
<b>Facilities Acquisition and Construction</b>					
4100	Site Acquisition	\$0	\$0	\$0	\$0
4200	Site Improvement	\$0	\$0	\$0	\$0
4300	Architectural/Engineering	\$0	\$0	\$0	\$0
4400	Educational Specification Development	\$0	\$0	\$0	\$0
4500	Building Acquisition/Construction	\$0	\$0	\$0	\$0
4600	Building Improvement Services	\$27,000	\$0	\$0	\$27,000
4900	Other Facilities Acquisition and Construction	\$0	\$0	\$0	\$0
	<b>Facilities Acquisition and Construction Subtotal</b>	<b>\$27,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$27,000</b>
<b>Other Outlays</b>					
5110	Debt Service - Principal	\$320,000	\$0	\$0	\$320,000
5120	Debt Service - Interest	\$59,426	(\$3,426)	\$0	\$56,000
	<b>Other Outlays Subtotal</b>	<b>\$379,426</b>	<b>(\$3,426)</b>	<b>\$0</b>	<b>\$376,000</b>
<b>Fund Transfers</b>					
5220-5221	To Food Service	\$0	\$0	\$0	\$0
5222-5229	To Other Special Revenue	\$60,000	\$0	\$0	\$60,000
5230-5239	To Capital Projects	\$0	\$0	\$0	\$0
5251	To Capital Reserve Fund	\$0	\$0	\$0	\$0
5252	To Expendable Trusts/Fiduciary Funds	\$0	\$0	\$0	\$0
5253	To Non-Expendable Trust Funds	\$0	\$0	\$0	\$0
5254	To Agency Funds	\$0	\$0	\$0	\$0
5300-5399	Intergovernmental Agency Allocation	\$0	\$0	\$0	\$0
9990	Supplemental Appropriation	\$0	\$0	\$0	\$0
9992	Deficit Appropriation	\$0	\$0	\$0	\$0
	<b>Fund Transfers Subtotal</b>	<b>\$60,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$60,000</b>
	<b>Total Operating Budget Appropriations</b>	<b>\$10,880,638</b>	<b>\$257,454</b>	<b>\$0</b>	<b>\$11,138,092</b>



**Reasons for Reductions/Increases & One-Time Appropriations**

<b>Account</b>	<b>Explanation</b>
2200-2299	Change in need
1400-1499	Based on student(s) IEP(s).
1100-1199	Changes based on CBA and current staffing levels. Based on reduction of 1 FTE position.
2320 (310)	Based on SAU budgeted voted on at joint SAU board meeting
2400-2499	Change in staffing
1200-1299	Based on student(s) IEP(s). Based on CBA and current staffing levels
2000-2199	Based on student(s) IEP(s). Based on CBA and current staffing levels
2700-2799	Based on student(s) IEP(s)
2800-2999	Based on salaries of current staffing levels. Benefits based on CBA and GMR increase of 6.7% for health and 2.3% dental



# ANNUAL REPORTS OF THE GREENLAND SCHOOL DISTRICT

Greenland, New Hampshire

*Fiscal Year July 1, 2017 to June 30, 2018*



## MATERIAL INCLUDED IN THIS REPORT

School District Officers  
Minutes of the District Meeting  
Treasurer's Report  
Superintendent's Report  
Assistant Superintendent's Report  
Special Education Director's Report  
Greenland Central School Principal's Report  
Portsmouth High School Principal's Report  
2018 Wages of School Employees  
Greenland Central School Statistics  
General Fall Enrollment Report  
Teachers and Staff  
Data for Greenland's 2018 High School Graduates



## SCHOOL DISTRICT OFFICERS

		Term Expires
SCHOOL BOARD	Alyson Baryames	2020
	Randy Bunnell	2021
	Maria Emory	2020
	John Balboni	2021
	Patrick Walsh	2019
MODERATOR	Vacancy	
CLERK	Chrissy Vogel	2021
TREASURER	Jerrian Hartmann	2021

SUPERINTENDENT OF SCHOOLS – Salvatore H. Petralia

**GREENLAND SCHOOL DISTRICT DELIBERATIVE SESSION**  
**MEETING MINUTES**  
**February 5, 2018**  
**The State of New Hampshire**

To the Inhabitants of the School District of Greenland in the County of Rockingham, and State of New Hampshire, qualified to hear the explanation of, and to participate in discussion and debate of, each of the warrant articles pursuant to RSA 40:13.

*Warrant articles adopted at this First Session (Deliberative Session) will be placed on the Official Ballot for a vote at the Second Session, on March 13, 2018 at 8:00 o'clock in the forenoon until 7:00 o'clock in the evening at the Greenland Central School.*

Introductions were made by Moderator Dean Bouffard and protocols and rules for engagement were presented.

**Article 1: 2018-2019 Operating Budget**

Patrick Walsh discussed the Article and explained the difference between the operating budget and the default budget.

Randy Bunnell explained the rationale in cost per student based on information from the Department of Education. He also explained that Greenland's cost per pupil is lower than the state average.

Mr. Bunnell also explained the costs that were driving the increase in the budget from the previous year such as rising tuition costs to PHS, increases in SPED services, the Collective Bargaining Agreement, funding (2) Reading Aides that are no longer being funded through federal aid, and a 2.75% increase for nonunion employees and administrative staff. Furthermore, he addressed the population growth driven increases that will affect the operating budget.

Alyson Baryames continued by stating that there has been a 12% growth enrollment increase between the years 2012-2018. She addressed the impact that this would have as these large classes enter the middle school and focused on the desired amount of maximum students per classroom.

The Article was open to discussion.

Mark Flemming, Post Road, requested that in the future, informative slides should be made available to the public beforehand so that they may make better informed decisions.

A motion was made to approve that Article 1 to appear on the ballot as written.  
The Article went to a vote.

Article 1 will appear on the ballot as written.

Talley Westerberg motioned to restrict reconsideration of Article 1 as it is written.

Glenn Westerberg seconded the motion.

Reconsideration of Article 1 is restricted.

**Article 2: To replace the fire panel at end of life.**

Maria Emory presented background information regarding the fire panel.

She stated that a school safety infrastructure grant is being applied for. If granted the cost would cover the replacement of the fire panel. Notification of the grant approval would not be confirmed until March.

A motion was made to approve Article 2 to appear on the ballot as written.

The Article went to a vote.

Article 2 will appear on the ballot as written.

**Article 3: Special Education Expendable Trust Fund**

Maria Emory explained that it is hard to predict what special education services will be required each year. These funds would be available to offset the cost of unexpected SPED services in the school or to cover the unexpected cost of an out of district placement for a SPED student. She also mentioned that any monies left available at the end of the 2017-2018 school year could be used to offset the amount being requested.

The Article was open to discussion.

Mark Connelly, Meadow Lane, suggested that in the future, it would be beneficial to state how much money was available currently before asking for additional monies.

Amy R. Ransom, SAU 50 Assistant Business Administrator, stated that there was currently \$50,000 in the account.

Tally Westerberg, Holly Lane, asked the average cost of student in an out of district placement.

Sarah Reinhardt, informed that the cost would be between \$100,000- \$150,000 currently. She also noted that the state suggests to plan for a 5% increase each year.



Ann Mayer, Swan Lane, asked for clarification on the use of the fund if we have an established tuition fund.

Amy Ransom, clarified the use of the Special Education Trust Fund.

A motion was made to approve that Article 3 would appear on the ballot as written.

The article went to a vote.

Article 3 will appear as written on the ballot.

Randy Bunnell made a motion to restrict reconsideration of Article 2 and Article 3.

The motion was brought to a vote.

Reconsideration of Article 2 and Article 3 is restricted.

#### **Article 4: School Buildings and Grounds Expendable Trust Fund**

Sarah Heustis explained the rationale behind Article 4.

A motion was made to approve that Article 4 would appear on the ballot as written.

The motion was brought to a vote.

Article 4 will appear as written on the ballot.

#### **Article 5: Tuition Expendable Trust Fund**

Marcia McLaughlin, Van Etten Drive, asked why the Budget Committee had not recommended Article 5.

Sarah Heustis stated that since it had been voted on that Article 1 would appear on the ballot as written, this request would be reduced to \$0.

Randy Bunnell said that it may not be necessary right now, but tuition growth will be continued to be monitored.

A motion was made to amend Article 6 to represent a change from \$75,000 to \$0.

The motion was brought to a vote.

Article 5 will appear as modified for \$75,000 to \$0.

**Article 6: To discontinue the School Health Insurance Trust**

Sarah Heustis explained that the fund is largely unused and that by discontinuing the Trust, the balance of approximately \$1,000 will be returned to the Town.

A motion was made to approve that Article 6 would appear on the ballot as written.

The motion was brought to a vote.

Article 6 will appear as written on the ballot.

**Closing Comments**

Sarah Heustis thanked all in attendance for trying to be well informed citizens she also encouraged attendees to attend school board meetings and to read minutes from meetings to stay informed.

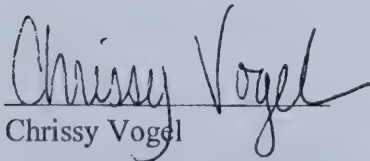
Patrick Walsh announced several positions including, (2) School Board Member positions, Treasurer, and School Clerk.

He also thanked attendees for their reflective conversation.

He continued by recognizing and thanking Sarah Heustis for her service on the School Board and announced that this would be her last meeting.

Dean Bouffard made a motion to adjourn.

Respectfully Submitted,

  
Chrissy Vogel

# REPORT OF THE SCHOOL DISTRICT TREASURER

Fiscal Year July 1, 2017 to June 30, 2018

Cash on Hand July 1, 2017 (Treasurer's bank balance).....	\$	606,837.49
Received from Selectmen		
Current Appropriation.....	\$	7,287,256.00
Deficit Appropriation.....		-
Revenue from State Sources .....		2,340,533.82
Revenue from Federal Sources.....		91,957.86
Revenue from Tuitions.....		4,216.90
Received as Income from Trust Funds.....		274,040.44
Received from Sale of Notes and Bonds (Principal Only).....		-
Received from Capital Reserve Funds.....		-
Received from all Other Sources .....		211,275.77
TOTAL RECEIPTS.....		10,209,280.79
TOTAL AMOUNT AVAILABLE FOR FISCAL YEAR (Balance and Receipts).....		10,816,118.28
LESS SCHOOL BOARD ORDERS PAID.....		10,371,351.15
BALANCE ON HAND JUNE 30, 2018 (Treasurer's Bank Balance).....	\$	<u>444,767.13</u>

June 30, 2018  
Date

*Jerrian Hartmann*  
District Treasurer



**Report of the Superintendent  
Salvatore H. Petralia**

I am honored to present my 2018 annual report to the citizens of Greenland. The 2018-2019 school year has been a busy one for the Greenland Central School Community. Our focus at Greenland Central School and throughout the entire SAU is to provide high-quality education to the students and families in the community. The core mission of the Greenland School District is to enable every student to acquire and demonstrate the skills, knowledge, and problem solving abilities needed to become thinking, considerate, open minded responsible citizens and family members who value learning throughout their lives.

The success of the student population at Greenland Central School is the result of a rigorous academic curriculum, supported by an extremely qualified teaching and support staff who provide care and attention every day in our classrooms. Enrichment activities, extracurricular opportunities, parent involvement, and community involvement are hallmarks that make Greenland Central School a thriving school. Various data points are used to measure the success of our schools. A review of our state assessment results indicate that Greenland students perform well above the state average in English Language Arts, Mathematics, and Science. Greenland students continue to achieve at high levels as they move on to Portsmouth High School. Greenland students have consistently ranked among the top tier of students who graduate from Portsmouth High School.

The faculty at Greenland Central School is led by Principal Tamara Hallee. This year, we welcomed Lauren Teeden as the newly appointed Assistant Principal at GCS. Lauren was promoted from the teaching staff where she served as a highly regarded middle school mathematics teacher for five years. Ms. Carla Rice is the Special Education Coordinator at GCS and she brings a wealth of knowledge to complement the administrative team at GCS. Greenland staff continue working on district-wide initiatives which include the implementation of New Hampshire's Career and College Readiness Standards, preparing for the state assessments, and supporting the work around competency-based education. Greenland staff members routinely collaborate with other SAU 50 staff by researching best practices, piloting new programs, and visiting other schools as part of our district-wide professional learning initiatives. The Greenland Central School PLC Leadership Team has been reviewing the Vision for Learning Plan which guides the vision and mission at GCS.

The Town of Greenland held its annual election on March 13, 2018. The school district ballot contained warrant articles in support of the FY 2019 operating budget and warrant articles to support educational programs as well as enhancements to the building infrastructure. The citizens of Greenland strongly supported the district operating budget and warrant articles. I wish to acknowledge the work of our parent community for organizing the communication strategy to get the proper message out to the voters.

Greenland Central School is supported by a vibrant parent community. The Greenland Parent Organization is responsible for coordinating activities within Greenland Central School and raising funds to subsidize enrichment activities for the benefit of our students. I would like to acknowledge the officers of the GPO: Lyn Leddy, President; Molly Patrick, Co-Vice President; Sarah Reardon, Co-Vice President; Jen Walsh, Treasurer; Beth Vischer, Corresponding Secretary; Amy Bois, Marketing Officer, and Nicole Connelly, Immediate Past President. Thank you for devoting countless hours and energy to support Greenland Central School.

On September 12, 2018, a dedication ceremony launched the "Garden of Learning" adjacent to the Greenland Central School. This project, spearheaded by Mr. Walter Lang of Lang's Nursery in Greenland, will enhance the learning opportunities for current and future students and families in our

community. The Greenland Veterans Association and various local businesses in the Seacoast contributed to the project and we extend our deep appreciation to them for their support.

As an annual tradition, Greenland Central School welcomed over 100 veterans to the November 10<sup>th</sup> Veterans Day Ceremony. Our local veterans were treated to special presentations by Greenland students and staff.

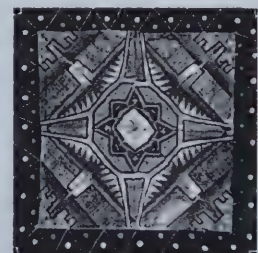
Safety is essential to student learning and well-being. I am pleased to report that the administration and staff at Greenland Central School submitted applications to the New Hampshire Department of Education through its Public School Infrastructure Fund Program and were awarded \$86,254 to enhance safety measures in and around the campus. These funds, which required proportionate contributions from the District, were unanimously supported by members of the Greenland School Board. I wish to publically thank and acknowledge the support of our school board members; Chairman Patrick Walsh, John Balboni, Alyson Baryames, Randy Bunnell, and Maria Emory for their support of our district initiatives.

On January 16<sup>th</sup>, Greenland Central School hosted a Safety Forum for the school community. The purpose of this forum was to communicate to parents and members of the community that Greenland Central School is a safe environment. Through the diligent efforts of Police Chief Tara Laurent, we were pleased to welcome Mr. Perry Plummer, Director of Homeland Security & Emergency Management for the State of New Hampshire. Mr. Plummer presented various initiatives that his bureau has undertaken in order to safeguard citizens across the state and coordinating the State's response to major disasters or threats to communities and schools. The evening also included presentations by Chief Laurent, Principal Hallee, followed by questions and answers from the audience.

In closing, I want to take this opportunity to thank our teachers, support staff, and administrators for continuing to create the best learning environment for our Greenland students. Also, to the Greenland community, including parents, elected officials, and local businesses for your continued support.

Sincerely,

Salvatore Petralia  
Superintendent, SAU 50

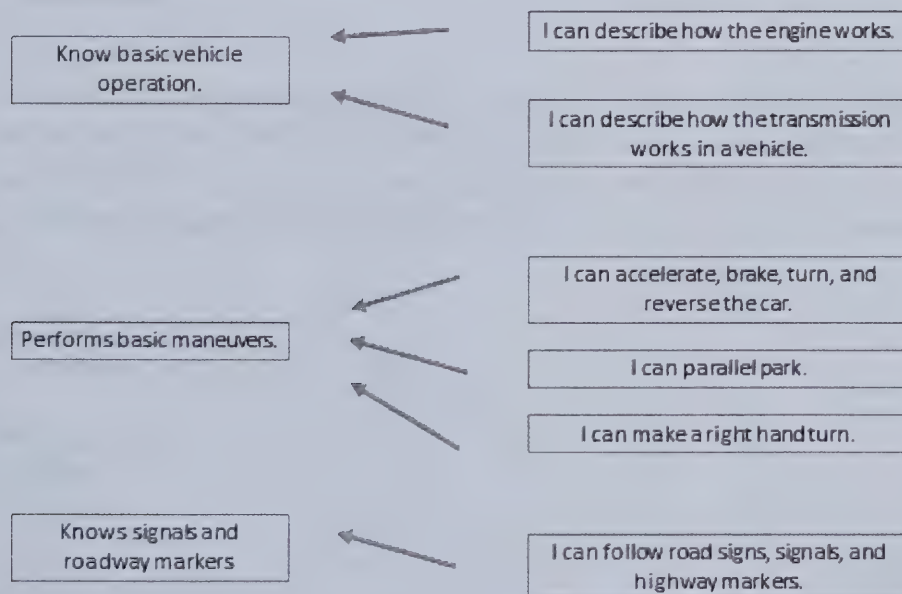


**Curriculum, Assessment, and Instruction**  
**Greenland School District**  
Kelli R. Killen  
Assistant Superintendent

**Curriculum:**

The curriculum in SAU 50 has been developed by the teachers responsible for instruction and assessment in that area. All curriculum was developed through the Understanding by Design process. It begins with “the end in mind” starting with how we want students to apply and demonstrate their learning and planning backwards from that ultimate outcome or competency. Therefore, our curriculum is competency based.

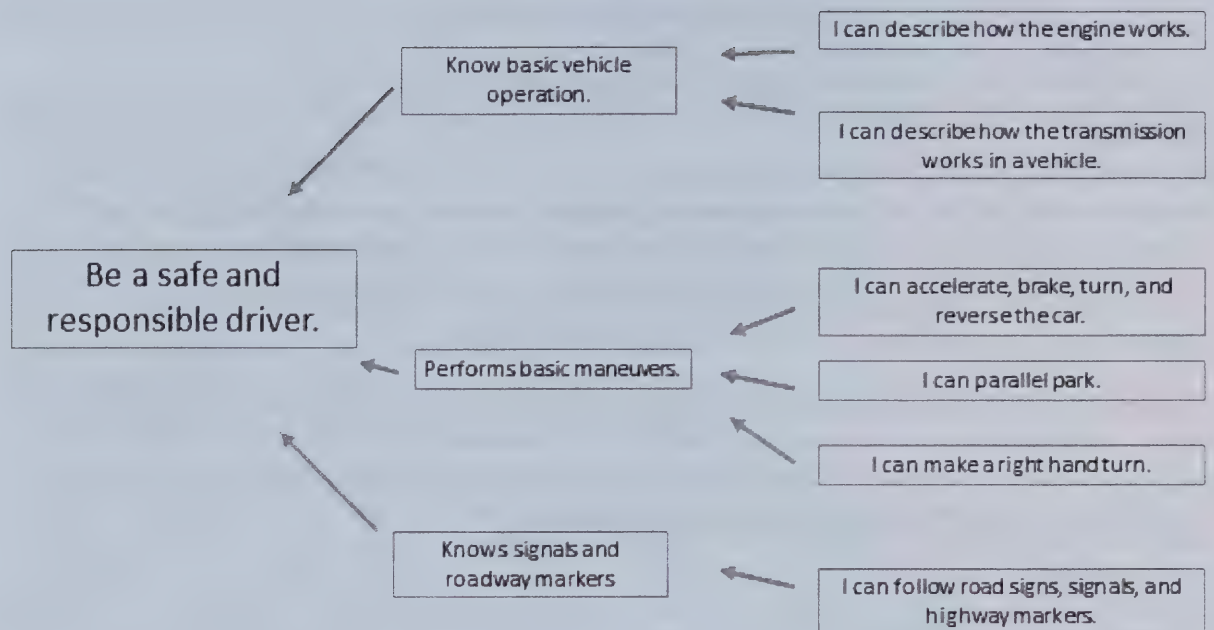
Driving is an example of a competency based system. There are standards associated with driving, such as basic vehicle operation, basic vehicle maneuvers, rules of the road, signs, and signals, to name just a few. In order to meet those standards, someone must have essential skills and knowledge. The diagram below illustrates this.



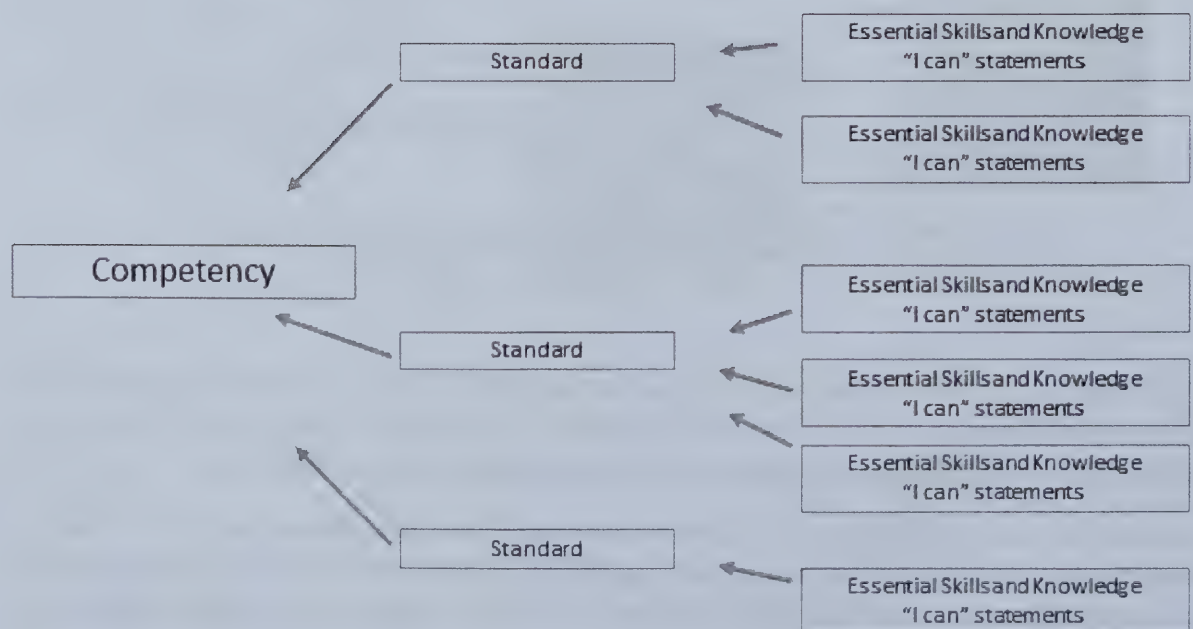
In the same way, teachers have taken the standards and decided what are those essential skills and knowledge needed to demonstrate the standard. Those skills listed as “I Can” or “Students will” statements are the learning targets posted in each classroom for daily lessons.

In driving, one would never stop at just meeting the standards. The ultimate goal of meeting those standards is to be a driver and actually go driving, to demonstrate and apply that learning in a variety of situations and contexts. Therefore, the ultimate application and demonstration is the competency of being a safe and responsible driver. The following illustrates the connection.





Likewise in education, the ultimate goal is to have students apply and demonstrate their learning. We want them to "go driving." Teachers asked how students would use that learning in their lives currently and in the future to determine the competencies. The current use is very important as we want students to understand the relevance of what they are learning.



**Assessment:****New Hampshire State Assessment**

In the spring of 2018 a new state assessment was administered to students in grades 3 through 8 in the areas of English Language Arts, Math, and Science. The science assessment is only given in grades 5 and 8. These assessments require students to apply their learning, not just recall specific content. The percentages of students meeting proficiency on the assessments are listed below.

**English Language Arts 2018**

Grade	Level 3 and Level 4 (proficient)	State
3	81%	54%
4	96%	55%
5	93%	61%
6	77%	55%
7	88%	60%
8	91%	58%

**Mathematics 2018**

Grade	Level 3 and Level 4 (proficient)	State
3	81%	55%
4	84%	53%
5	75%	45%
6	45%	46%
7	79%	48%
8	70%	47%

**Science**

Grade	Level 3 and Level 4 (proficient)	State
5	48%	43%
8	68%	42%

### **Pupil Services:**

The following is information about Pupil Services supported by the district for student subgroups required by law and the current number of students involved.

Home Education: These students' education is provided by parents and not in a school setting.

ESOL: English for Speakers of Other Languages: These students have limited English proficiency due to English being a second language for them.

McKinney-Vento Act: These students meet the criteria as homeless.

Title I: These students are provided instructional support in reading and/or math.

Section 504: These students are provided specific regular education accommodations due to a physical or mental impairment.

Program	Number of Students K to 8
Home Education	6
ESOL	8
Homeless Education	1
Title I	0
Section 504	25





**GREENLAND SCHOOL DISTRICT  
SPECIAL EDUCATION EXPENSES/REVENUES  
PREVIOUS TWO FISCAL YEARS PER RSA 32:11-A**

<b>SPECIAL EDUCATION EXPENSES</b>		<b>2016-2017</b>	<b>2017-2018</b>
1200	Special Programs	768,076	957,575
1430	Summer School	47,939	51,045
2140	Psychological Services	57,576	67,094
2150	Speech and Audiology	96,122	50,772
2160	Physical and Occupational Therapy	58,878	68,768
2332	Administration Costs	0	0
2722	Special Transportation	94,216	117,584
	<b>TOTAL EXPENSES</b>	<b>1,122,807</b>	<b>1,312,837</b>
<b>SPECIAL EDUCATION REVENUES</b>			
3110	Special Ed Portion Adequacy Funds	116,350	72,105
3240	Special Education Aid	72,104	108,511
4580	Medicaid	40,988	37,640
	<b>TOTAL REVENUES</b>	<b>229,442</b>	<b>218,256</b>
<b>ACTUAL DISTRICT COST FOR SPECIAL EDUCATION</b>		<b>893,365</b>	<b>1,094,581</b>

**Report of the Principal  
Greenland Central School  
Tamara Hallee**

During 2018, Greenland Central School staff and students have been working diligently! It is hard to believe that I am midway through my second year at GCS. It has been a pleasure to see our students participate in several sporting and musical events throughout the year. Each week, I am impressed by our students, staff, and community! I am pleased to report on some of the important work we have been doing this year.

We began our school year with a theme “Making a Difference” and have continued with the promotion of social emotional well-being and kindness throughout the school. We hold community “house meetings” with all grade levels in order to discuss not only school expectations but also how we can make a difference in the Greenland School family as well as the community around us. We were able to show video clips that were created by our 8th graders which modeled the expectations. Students enjoyed watching their peers as they reviewed our expectations. It has been fantastic to see our children developing initiatives that help people in our community as well as around the world. As I have said before, we are very lucky to have such wonderful children in the GCS community!

Our PLC Leadership Team began the year by reviewing the three year Vision for Learning Plan and updating it to meet the current needs of the school. I have been impressed with the efforts of the team to work collaboratively in order to bring forth the best learning experiences for our children. This document is guiding us in our daily work. Lifelong learning is vital to moving our school forward and has been demonstrated throughout the school. Our staff has been attending a variety of workshops on instruction, special education, grading practices, social emotional well-being, as well as taking college courses. We have been fortunate to bring a couple presenters to the school for professional development purposes. Megg Thompson a local BCBA came to the school in order to present information on using strategies to meet the needs of a variety of learners. Teachers have also spent time learning more about Readers’ Workshop from consultants Cindy Fitzgerald and Melissa Mitchell. Cindy presented to staff at the beginning of the year and Melissa has spent time with our fifth grade team this summer as well as each month this year. Our staff has truly embraced every learning opportunity that they come across. In fact, it is not uncommon for staff to share information about upcoming PD, webinars, and articles that they believe will be beneficial to other staff members. Thanks to Kelli Killen, we have also been using Mystery Science in grades K-5. Mystery Science is aligned to the Next Generation Standards and provides creative ways for learning science! Staff recently began learning about different grading and reporting practices and has started the process of creating a new report card to present to the school board by the end of the year.

We recently reconvened a scheduling committee and created a subcommittee. This group has been hard at work reflecting on this year’s schedule and making adjustments in order to make sure we are utilizing our time well. We have asked that staff members with scheduling concerns bring them forward along with possible solutions. Our goal is to have our new schedules created prior to the end of school this year.

Additional work has happened at the PLC level throughout this year at both the school and SAU level. Staff has spent many hours working with Assistant Superintendent Killen in order to look at their curriculum, grading, planning, etc. As you can see staff has been extremely busy this year!

Building up classroom libraries has been an important task that we have continued to work on this year. Teams of teachers as well as our Reading Specialist, Vickie Canner, have worked to get “just right” books for students. In addition, students continue to utilize the Thomas Fogarty Community Library which



consists of leveled books for our students. We are so appreciative of funding the Thomas Fogarty Memorial Trust provided the school.

We have been implementing additional safety measures throughout the school as well as continuing to work closely with Greenland's emergency personnel. At the start of the year, we rekeyed our building, added a proximity card system for our staff, outdoor speakers, and installed a doorbell with video which is used to gain entry to school. It has been a pleasure to work collaboratively in order to make sure we have created an environment that is safe for our students and staff.

Greenland Central School appreciates the relationships we have created with the Greenland Women's Club, Recreation Department, Weeks Library, Greenland Veterans, the Budget Committee, etc. We are thankful for the programs that the recreation department provides our students. In addition, we are very fortunate to have built a special Garden of Learning with the help and support from Walter Lang from Lang's Landscaping and a generous donation from our local veterans. Our students and staff are eager to get into the garden and get their hands dirty! We are thoroughly enjoying these partnerships and feel they are mutually beneficial.

Another great partnership that we are thankful for is that with the Greenland Parent Organization! The GPO spends countless hours supporting the school. They have done an amazing job bringing the enrichment program back, volunteering, providing mini-grants to staff, organizing events, and providing funding for school initiatives.

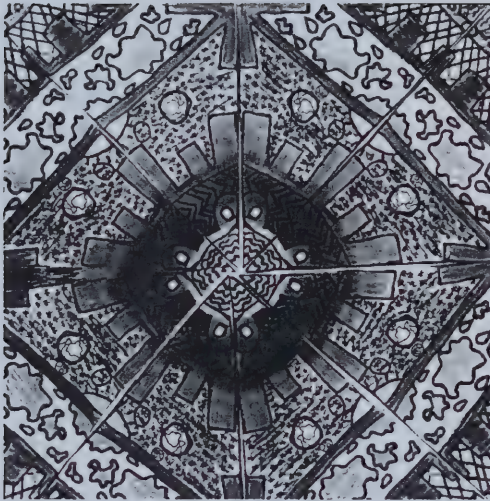
Our student enrollment has decreased since last year at this time; we currently have 410 students enrolled. There have been several inquiries about enrolling students for both this year and next. Average class sizes range from: Kindergarten- 12, Grade 1- 17, Grade 2- 19, Grade 3- 14, Grade 4- 17, Grade 5- 15, Grade 6- 19, Grade 7- 23 and Grade 8- 20. We were fortunate to add both a 5th grade and 7th grade classroom teacher this year, which has brought class sizes down to a nice size in all grades. This has enabled us to impact student academics by having more individualized learning. Being budget conscious and not asking for an additional 6th Grade Teacher in the 2019-2020 school year, we are faced with the challenge of having larger class sizes again at the 6th grade. As a school we will be looking at creative solutions to help address this issue.

This year we have welcomed many outstanding additions to our staff for the 2018-2019 school year! We are pleased to welcome: Jessica Friedman, Secretary to the Principal; Lindsay Greenberg, Receptionist; Mary Dank, Art Teacher; Jennifer Haight, 7/8th Grade Project Based Learning Teacher; Casey Jurevic, Grade 5 Teacher; Randy Weld, STEM Teacher; Megan Bowersox and Ashlea Gerbino, Math & Reading Support Paraprofessionals; Jennifer Rice, Special Education Paraprofessional and Allan Whittier, Custodian. We have also been lucky to find two magnificent long term substitutes this year. Thank you Beth Vischer and Stephanie Westergren! We are fortunate to have hired these fabulous educators who are making a difference in our school community!

I am very proud of our students, school community, and the efforts they put forth day in and day out. Staff, families, and community entities are dedicated to growing the whole child. We are so lucky to have such committed individuals involved in our children's lives. I also want to thank Greenland residents for their continued support as we grow as a community. Thank you for helping us provide opportunities to make the best learning experiences for the children of Greenland!







Portsmouth High School Report  
Mary Lyons, Principal

Portsmouth High School is a comprehensive high school that prepares students for competitive liberal arts colleges, schools for technical career training, as well as positions in business and industry in the world of work. There are just under 1,100 students enrolled at PHS, with 34% of the student population coming from the surrounding towns of Rye, New Castle, Newington and Greenland. Our overall average class size is 14 with an average of 18 students in the core academic courses of English, math, social studies and science.

Excellence, Community, Commitment, and Leadership are Portsmouth High School's core values. Embedded in these is the belief that students are important and must be challenged in rigorous and relevant ways in order to reach their highest potential. Students strive for excellence in an environment that fosters a strong sense of belonging and creates partnerships between students and adults. Students learn best when they explore and contribute to their own education and that they are able to achieve in a safe and caring environment where success is celebrated. Students will become life-long learners when taught to think critically, effectively analyze information, and be respectful of others.

The faculty and staff at the high school take great pride in providing a curriculum for all students that is rigorous, personalized, equitable, and leads to college and career readiness. There are a wide-range of classes offered in the core subjects as well as a variety of offerings in the visual and performing arts, computers, international languages, physical education, and health. In addition, career and technical programing includes coursework in architectural and engineering design, automotive technology, computer science, culinary arts, business, entrepreneurship, and education and teacher training. The belief that students should have exposure to a rich and broad program of studies, have experiences outside of the classroom, and have an understanding of an individual's place in the global environment is evident in the high school's excellent program offerings.

In addition to the curriculum, Portsmouth High School offers an array of extracurricular activities including competitive fall, winter, and spring sports, award-winning performing arts programs and over 50 active clubs and organizations such as Interact Club, Peer Leadership, Student Council and National Honors Society.

Portsmouth High School promotes a culture of respect, tolerance and pride. We believe students should have exposure to a rich and broad program of studies, have learning experiences outside of the classroom, and have an understanding of an individual's place in the global environment. With the focus on the 21<sup>st</sup> century learning skills of creativity, innovation, critical thinking, problem solving, collaboration and communication in the many academic and extra-curricular offerings, Portsmouth High School prepares students for the challenges ahead to succeed in a global society.



**GREENLAND CENTRAL SCHOOL**  
Statistics for Ten Years Ending June 30, 2018

School Year	Weeks in Year	Males	Females	Total Pupils	* ADM	** ADA	Average Daily Attendance	Percentage of Attendance
2006/07	39	182	175	357	336.6	10.9	325.7	96.8
2007/08	39	184	171	355	341.6	11.7	329.8	96.6
2008/09	39	178	168	346	332.9	12	320.8	96.6
2009/10	39	185	176	361	341.4	13	328.4	96.2
2010/11	39	176	188	364	338.23	11.3	327	96.7
2011/12	39	184	191	375	348.28	9.8	338.4	96.8
2012/13	39	184	191	375	360.77	12.2	348.6	96.6
2013/14	39	197	194	391	371.23	11.7	359.5	96.8
2014/15	39	200	198	398	375.35	12.9	362.4	96.6
2015/16	39	195	199	394	375.29	12.6	362.7	96.6
2016/17	39	180	191	371	378.46	14	364.4	96.0
2017/18	39	198	216	414	418.24	15.5	402.8	96.0

\* Average Daily Membership                      \*\* Average Daily Absences

**GENERAL FALL ENROLLMENT REPORT**  
AS OF OCTOBER 1, 2018

GRADE	K	1	2	3	4	5	6	7	8	TOTAL
	38	52	56	43	48	47	39	49	41	413

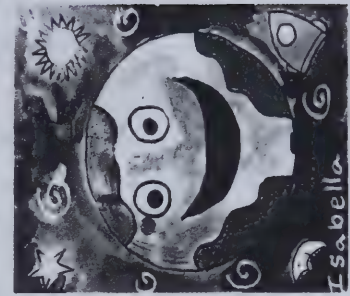
**STATE ASSESSMENT PROGRAM**

School and District Report Card can be found at the School District Website:  
[www.sau50.org](http://www.sau50.org)  
or at the State Website:  
<https://ireport.education.nh.gov/>



# GREENLAND SCHOOL DISTRICT STAFF MEMBERS

Susan Bacon	Librarian / Media Specialist	Stacey Gosselin	Physical Education/Health Instructor	Andrea Prieto	Teacher 7th & 8th - Language Arts
Kara Barnes	Teacher - Kindergarten	Lindsay Greenberg	Receptionist	Carla Rice	Special Education Coordinator
Meg Bowersox	Reading and Math Support Paraprofessional	Steve Guerrero	Custodian	Jennifer Rice	Special Education Aide
Alyssa Brady	Teacher 4th	Gene Guth	Instrumental Music Instructor	Tracy Sherrill	Teacher 6th - Math and Science
Lorie Bromley	Teacher 4th	Lynne Guyre	Teacher 7th & 8th - Social Studies	Barbara Simeone	Paraprofessional
Julie Buckley	Paraprofessional	Jennifer Haight	Teacher 7th & 8th - Project Based Learning	Kate Simons	Teacher 3rd
Rick Bzdarka	Teacher 7th & 8th Science	Tamara Hallee	Principal	Corinne Sinclair	Special Education Teacher
Vickie Canner	Reading & Math Support / Reading Specialist	Sarah Hamel	Special Education Aide	Erin Sinclair	Teacher 2nd
Chris Caron	Technology Coordinator	Melissa Haynes	Special Education Teacher	Liz Smith	Food Service Staff
Sheila Cleary	Counselor	Deb Heikkila	Food Service Director	Amanda Stiles	Paraprofessional
Caroline Coe	Paraprofessional	Sue Hett	Teacher 1st	Kaitlin Stranger	Paraprofessional
Suzanne Cohoon	Special Education Teacher	Erin Hoppe	Teacher 3rd	Lauren Teeden	Assistant Principal
Nicole Connelly	Athletic Director	Lana Hoyt	School Psychologist	Jackie Thompson	School Nurse
Mary Dank	Art Teacher	Heather Jenkins	Teacher 2nd	Hulya Varikli	ESOL
Emily Davis	Teacher - Kindergarten	Jody Johnson	Food Service Assistant	Chrissy Vogel	Teacher 2nd
Jonathan Dowling	Teacher 5th	Jackie Jorgensen	Teacher - Kindergarten	Randy Weld	STEM Teacher
Stephanie Downing	Teacher 4th	Casey Jurevic	Teacher 5th	Stephanie Westergren	Teacher 7th & 8th - Math
Sylvia Drapeau	Kindergarten Aide	Hannah Lee	Speech and Language	Allan Whittier	Custodian
Warren Ducharme	Maintenance / Custodian Director	Gloria Manchego	Teacher 3rd & 4th - Spanish	Effie Wyman	Paraprofessional
Nancy Emerson	Teacher 1st	Leanne Meiman	Music Instructor		
Meredith Ferris	Special Education Aide	Mary Mitchell	Educational Aide		
Jackie Firmin	Special Education Aide	Kristin Moaratty	Reading and Math Support Paraprofessional		
Jodi Fletcher	Occupational Therapist	Kelsey Murray	Special Education Aide		
Maria Frangione	Grade 1	Ashley Nason	Teacher 6th Language Arts & Social Studies		
Jessica Friedman	Secretary	Abby Normandeau	Teacher 3rd		
Cindy Frizzle	Spanish Teacher	Steve Norton	Teacher 5th		
Ashlea Gerbino	Math & Reading Support / Reading Specialist	Graham Phillips	Special Education Teacher		
Andrea Gordon	Paraprofessional	Janice Pitts	Media Center Paraprofessional		



### Greenland District High School Report Class of 2018

Students Graduating From Portsmouth High School	38
Students in the Top 10	0
Students in the Top 20	2
Students Attending Four Year College/University/Community College	31
Students Entering the Military	1 Navy, 1 Army
Students Entering the Work Force	3
Students Entering Post Graduate Studies	Suffield Academy
Students taking GAP Year	1

### Four Year Colleges/Universities/Community College

University of New Hampshire	(9)	
Great Bay Community College	(3)	
Plymouth State University	(3)	
Bard College		Keene State College
Bentley University		Medaille College
Clemson University		Northeastern University
College of Charleston		Quinnipiac University
Colorado School of Mines		Santa Clara University
Colorado State University		University of Pittsburg
Connecticut College		University of Rochester
Fairfield University		Yale University

### SAT 2018      36 Test Takers from Greenland

#### Ranges - PHS Class of 2018

Reading/Writing	350-780
Mathematics	340-800

#### Ranges - Greenland Class of 2018

	Middle 50%	Mean
Reading/Writing	540-660	600
Mathematics	555-650	590

**Greenland School District  
2018 Earnings**

<b><u>NAME</u></b>	<b><u>POSITION</u></b>	<b><u>EARNINGS</u></b>
ARNOLD, ANNE	Substitute	142.50
BACON, SUSAN L	Librarian	8,588.57
BAILEY, ALYSSA	Substitute	665.00
BALBONI, JOHN	School Board Member	1,000.00
BARNES, KARA E	Teacher	57,717.52
BARYIAMES, ALYSON	School Board Member	2,000.00
BICKFORD, DALE C	Custodian	31,509.07
BOLTON, KIMBERLY A	Secretary	28,719.79
BONACCI, WILLIAM H	Custodian	17,529.75
BOUFFARD, DEAN	Moderator	75.00
BOWERSOX, MEGHAN	Educational Aide	5,217.34
BRADY, ALYSSA M	Teacher	59,263.78
BRANN, MARSHA	Substitute	645.40
BROMLEY, LORIE L	Teacher	59,525.28
BUCKLEY, JULIE D	Special Education Aide	20,963.88
BUNNELL, RANDY H	School Board Member	2,000.00
BURKHOLDER, TEEGAN	Assistant Principal	42,941.37
BZDAFKA, RICHARD A	Teacher	76,208.57
CANNER, VICTORIA D	Reading Specialist	80,823.86
CARON, CHRISTOPHER M	Teacher	75,557.64
CHONG, XUE	Track Coach	700.00
CLARK, ROSEANN V	Substitute	4,162.70
CLEARY REUNING, SHEILA M	Counselor	75,607.91
COATES, CHRISTOPHER	Substitute	3,200.00
COE, CAROLINE A	Educational Aide	15,606.61
COHOON, SUZANNE N	Special Education Teacher	50,159.44
COLE, ANN	Substitute	380.00
COLLYER, KATHLEEN	Substitute	595.60
CONNELLY, NICOLE C	Educational Aide/Special Ed. Sec.	19,330.39
CONNOLLY, MARY MITCHELL	Educational Aide	7,897.22
CONWAY, PATRICIA G	Educational Aide - REAP	11,778.58

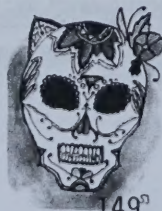


CYR, CHAD	Boys' Basketball Coach	3,200.00
DANK, MARY	Teacher	20,211.30
DAVIS, EMILY	Teacher	47,240.21
DOWLING, JONATHAN D	Teacher	63,361.91
DOWNING, STEPHANIE L	Teacher	59,436.37
DRAPEAU, SYLVIA M	Educational Aide	14,964.26
DUCHARME, WARREN J	Head Custodian	61,099.57
DUMAIS, TRACY	School Board Minute Taker	584.00
DUNAGAN, PATRICK	Substitute	950.00
DURKIN, LAURIE	Substitute	1,120.40
EMERSON, NANCY E	Teacher	75,659.96
EMORY, MARIA	School Board Member	2,000.00
FERRIS, MEREDITH	Special Education Aide	11,511.97
FIRMIN, JACQUELINE L	Special Education Aide	21,207.82
FLAGG, POLLY M	ESOL Aide	6,799.34
FLAGG, GERTY	Substitute	1,503.60
FLETCHER, JODI S	Occupational Therapist	48,801.06
FORMAN, JEFFERY	Substitute	142.50
FRANGIONE, MARIE	Teacher	51,196.63
FRIEDMAN, JESSICA	Secretary	22,253.96
FRIZZLE, CYNTHIA F	Teacher	75,212.20
GERBINO, ASHLEA	Educational Aide	5,154.44
GIGIS, LIANE	Substitute	1,425.50
GILL, ROBERT M	Custodian	27,728.31
GITTLEIN, JEROME	Substitute	765.00
GORDON, ANDREA	Special Education Aide	22,757.26
GOSSELIN, STACEY B	Teacher	56,447.57
GREENBERG, LINDSAY	Secretary Assistant	10,254.68
GUERRERA, STEPHEN	Custodian	40,124.59
GUTH, EUGENE C II	Music Teacher	32,150.34
GUYRE, LYNNE M	Teacher	57,677.92
HAIGHT, JENNIFER	Teacher	18,385.65
HALLEE, TAMARA	Principal	87,606.52
HALPIN, JILLIAN	Secretary Assistant	10,799.50
HAMEL, SARAH P	Special Education Aide	18,512.72

HANSON, KATHLEEN A	Art Teacher	57,439.74
HARTMANN, JERRIAN S	Treasurer	3,000.00
HAYNES, MELISSA R	Special Education Teacher	54,619.69
HEIKKILA, DEBORAH	Food Service Manager	20,434.64
HETT, SUSAN A	Teacher	61,118.14
HONEY, LEE	Substitute	3,367.50
HOPPE, ERIN L	Teacher	63,220.57
HOYT, LANA	School Psychologist	32,159.40
HUESTIS, SARA A	School Board Member	1,000.00
JENKINS, HEATHER	Teacher	59,956.94
JOHNSON, JOANNE D	Food Service Assistant	11,273.40
JORGENSEN, JACQUELINE	Teacher	53,127.48
JUREVIC, CASEY	Teacher	21,038.57
KELLY, ANN	Substitute	1271.20
KENDALL, ELIZABETH	Educational Aide	494.40
LEACH, MARCIA B	Substitute	2,506.20
LEE, HANNAH	Speech and Language Teacher	55,163.24
LYONS, MARGARET	Mentor	680.00
MANCHEGO, GLORIA	Teacher	5,001.03
MAYER, JESSICA A	Tutor/Substitute	18,947.17
MCMANUS, STEPHEN	Substitute	2,679.70
MEIMAN, LEANNE	Music Teacher	41,522.46
MISIASZEK, MARYANN	Substitute	1,402.56
MOARATTY, KRISTIN R	Special Education Aide	22,664.65
MOORE, AIDAN J	Substitute	1,600.00
MURRAY, KELSEY M	Special Education Aide	17,684.87
NARRAMORE, TODD	Teacher	14,027.08
NASON, ASHLEY Y	Teacher	52,555.13
NORMANDEAU, ABIGAYLE	Teacher	47,443.60
NORTON, STEVEN A	Teacher	70,551.60
O'BRIEN, SARAH G	Substitute	190.00
PARKINSON, JANET L	Junior High Track Coach	1,600.00
PENACHO, CASEY	Supervisor of the Checklist	50.00
PENACHO, COLEEN	Supervisor of the Checklist	50.00
PHILLIPS, GRAHAM	Special Education Teacher	55,517.86



PHILLIPS, MAIKA	Special Education Aide	10,225.98
PITTS, JANICE D	Special Education Aide	19,998.58
PRATT, SHEILA H	Substitute	12,118.35
PRIETO, ANDREA D	Teacher	74,410.22
RICCI, KATHLEEN B	Educational Aide	1,169.27
RICE, CARLA	Special Education Coordinator	82,088.21
RICE, JENNIFER	Special Education Aide	6,302.48
ROBINSON, MARSHA B	Junior High Assistant Track Coach	700.00
SANFORD, BRIANNA D	Educational Aide - Title II	2,240.00
SHERILL, TRACY M	Teacher	72,771.73
SIMEONE, BARBARA A	Special Education Aide	15,487.41
SIMONS, KATHERINE A	Teacher	62,448.24
SINCLAIR, CORINNE L	Special Education Teacher	54,138.06
SINCLAIR, ERIN	Teacher	57,584.16
SINCLAIR, TIMOTHY A	Extended School Year	3,000.00
SMITH, ELIZABETH P	Food Service Assistant	18,538.27
SMITH, ELAINE	Substitute	170.40
SOMMERS, BETH	Coordinator	37,492.72
STILES, AMANDA J	Special Education Aide	15,456.13
STRANGER, KAITLIN	Special Education Aide	18,286.80
SYPHERS, KRISTEN K	Substitute	2,280.00
TEEDEN, LAUREN E	Assistant Principal	68,603.73
THOMPSON, JACQUELINE R	School Nurse	42,633.22
TOBEY, CAROL	Substitute	3,455.20
VARLIKI, HULYA	ESOL	6,179.96
VISCHER, BETH	Substitute	3,945.90
VOGEL, CHRISTINE F	Teacher	51,272.84
WALSH, PATRICK	School Board Member	2,500.00
WELD, JOHN	Teacher	15,836.85
WESTERGREN, STEPHANIE	Substitute	4,584.14
WINFREY, KELLY	BCBA	25,814.83
WINSOR, KERRIE L	Substitute	4,047.90
WYMAN, EFFIE	Special Education Aide	18,001.22





**TRANSFER STATION  
HOURS OF OPERATION  
Wednesday 8:00 AM – 5:00 PM  
Saturday 8:00 AM – 5:00 PM**

The Town of Greenland requires a dump sticker to be displayed on resident vehicles using the Transfer Station. These are obtained when registering your vehicles – only town residents are allowed to use the facility. If a vehicle is being rented or borrowed, a one-day permit may be obtained from the Town Clerk's office. The Transfer Station is for residential waste only. Businesses are only authorized to use the Transfer Station for recycling paper/cardboard, with a permit.

**ACCEPTED FOR A FEE:** televisions, furniture and other small items, electronics, any building materials such as plywood or wafer board, pressed board, drywall, sheet rock, shingles and ceiling tiles.

**What is acceptable at the metals pit?**

**"White Goods":** Refrigerators, freezers, (with doors removed), air conditioners, humidifiers, washing machines, clean light iron and other clean light metal. NO pressure vessels of any kind (such as propane tanks, fire extinguishers). To dispose of a refrigerator, air conditioner, freezer, dehumidifier, water cooler or other appliance containing Freon – a Freon removal sticker must be purchased at the Transfer Station for \$20.00 to cover the cost of removal and certification of the Freon.

**Recycling in Greenland is Mandatory**

**Paper, Plastic, Tin & Glass can all be mixed together (all containers should be empty)**

**Paper:** Newspapers and inserts, magazines, junk mail, flattened cardboard, pizza boxes, cereal boxes, office paper, gift wrap, telephone books, paperback books, envelopes, egg cartons, brown bags.

**Plastic**– all bottles, containers labeled 1 – 7 (caps removed). **Please crush bottles.** Aluminum foil, foil pie plates and cat food cans. **Aluminum beverage cans** must now be separated from other materials. **Please crush cans.**

**Glass** of any type, color, shape, ceramics, or porcelain can be recycled. Light bulbs or fluorescent bulbs are accepted in a separate location.

**Stumps, yard debris, leaves and grass clippings are not accepted.**

**PLEASE SEE ATTENDANT FOR ANY AND ALL FEE ITEMS**

**HOUSEHOLD HAZARDOUS WASTE – SEMI-ANNUAL COLLECTIONS IN PORTSMOUTH –  
WATCH FOR DATES FOR 2019.**

New Hampshire State Library



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